The Bombay Gazette.

No. 6,843.—New Series. BOMBAY:—SATURDAY, FEBRUARY 15, 1868. Annual Subscription in advance...Rupees Fifty Two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance, delivered in Town	Rs.	52 0
———— including postage	„	72 0
For half year in advance, delivered in Town	„	28 0
———— including postage	„	38 0
For three months advance, delivered in Town	„	16 0
———— including postage	„	21 0
For one month, delivered in Town	„	6 0
———— including postage	„	7 12
Single Copy for Cash	„	0 4
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TERMS FOR ADVERTISEMENTS.

Ten lines and under
First insertion .... Rs. 5 0
Second Ditto .... „ 2 8
Third Ditto .... „ 2 8
Fourth and succeeding insertions. „ 0 2 As. per line, but no advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.
First insertion .... 7 As. per line.
Second Ditto .... 4 „ „
Third and succeeding 2 „ „
In the Native languages, double the above.
Domestic Occurrences. Each—Rupee 1.

DOMESTIC OCCURRENCES.

The Charge for notifying a Domestic Occurrence is One Rupee.

BOMBAY.

Marriage.

TRONSON—BAILLIE—February 10th, at Christ Church, Byculla, by the Rev. G. C Reynell, M. A., George Tronson, (of New York) Station Master Bombay, Baroda, and Central India Railway, to Elizabeth Clarissa, daughter of William Baillie, Esq.—No cards.

Death.

STEVENS—February 13th, at Matharpacady, Mr. Henry Stevens, only surviving son of the late Mr. John Junius Stevens, of Bombay, deeply regretted by a large circle of relatives and friends.

SHIPPING.

STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE AND GUADUR.

Interchanging Cargo and passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)



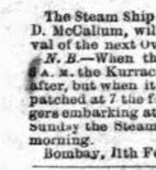
THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under mail contract with Government, despatch Steamers twice a month from Bombay to the Persian Gulf, touching at Kurrachee, Guadur, Muscut, Bunder Abbas, Linga, Bushire, and Bussorah.

Leave Bombay ... 3rd & 17th	Leave Bussorah.... 21st & 4th,
„ Kurrachee ..	„ Bushire ....
„ Guadur	„ Linga ......
„ Muscut	„ Bunder Abbas.
„ Bunder Abbas	„ Muscut ......
„ Linga	„ Guadur ....
„ Bushire	„ Kurrachee ...
Arrive Bussorah ...	Arrive Bombay ...

The Steam-ship "KURRACHEE," 600 Tons, 120 H. P., Commander A. Cottier, will be despatched as above on MONDAY 17th February, at 4 P. M.

Bombay, 6th February, 1868. W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under contract with Government, despatch a Steamer with mails, passengers, and Cargo to Kurrachee twelve hours after the arrival of the P. and O. Company's Mail Steamers from Suez.

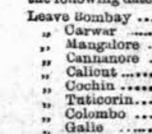
Dates of Departure.
From Bombay usually about .... 11th and 25th.
„ Kurrachee on .... 10th and 25th.

The Steam Ship "PENANG," 800 tons, 150 H. P., Commander D. McCallum, will be despatched twelve hours after the arrival of the next Overland Mail.

N. B.—When the English Mail arrives betwixt 6 P. M. and 6 A. M. the Kurrachee Steamer sails punctually twelve hours after, but when it arrives betwixt 6 A. M. and 6 P. M. it is despatched at 7 the following morning; this is to avoid Passengers embarking at night. When the sailing time falls upon a Sunday the Steamer is despatched at 7 A. M. on the Monday morning.

Bombay, 11th February, 1868. W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under contract with Government, despatch steamers as above with mails, passengers, and cargo on the following dates:—

Leave Bombay	15	Leave Calcutta	15
„ Carwar	16	„ Bimlipatam	18
„ Mangalore	17	„ Vizagapatam	18
„ Cannanore	18	„ Coconada	19
„ Calicut	18	„ Madras	23
„ Cochin	19	„ Pondicherry	
„ Tuticorin	20	„ Negapatam	24
„ Colombo	20	„ Galle	
„ Galle		„ Colombo	27
„ Negapatam	24	„ Tuticorin	28
„ Pondicherry		„ Cochin	29
„ Madras	27	„ Calicut	30
„ Coconada	29	„ Cannanore	1
„ Vizagapatam	30	„ Mangalore	1
„ Bimlipatam	30	„ Carwar	2
Arrive Calcutta	3	„ Arrive Bombay	4

The Steam-ship "BURMAH," 1,025 Tons, 200 H. P., Captain W. H. Packer, will sail for the above ports on Saturday, the 15th current.

The steamers leaving Calcutta and Bombay on the 15th of the month, call at Tuticorin and Colombo.

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore, and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

Passengers for Rangoon, Akyab or Moulmein can proceed by the steamers of the 15th and tranship to the Rangoon mail steamer which leaves Madras on the 3rd.

N. B.—Until further notice there will be no steamers leaving Bombay and Calcutta on the 1st of each month for the Coast and intermediate ports.

W. NICOL & Co., Agents.

Bombay, 10th February, 1868.

FOR LIVERPOOL.

(*To sail about 15th March.*)



THE A 1 Ship "DULEEP SING," 1,198 tons register, Captain Jennings, has excellent accommodation for first class passengers, and will be despatched as above. For further particulars apply to

W. NICOL & Co., Agents Ship *Duleep Sing.*

NOTICE.—CONSIGNEES OF CARGO per Ship *British Nation*, arrived from London, are requested to despatch boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co., Agents of ship *British Nation.*

Bombay, 6th February, 1868.

NOTICE.—Consignees of Cargo per Ship "DILHAREE," arrived from Liverpool, are requested to despatch boats at once to take delivery; otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co., Agents of Ship *Dilharee.*

Bombay, 11th February, 1868.

NOTICE.—Consignees of cargo per Ship "FOREST RIGHTS," Captain Cary, from London, are requested to send boats alongside to take delivery of their respective cargoes, as they come to hand, failing which they will be landed by the Captain on account and risk of the concerned.

Captain Cary will not be responsible for the condition of any Package after it has once left the Ship's deck.

Delivery orders accompanied with Bills of Lading to be sent to the office of the undersigned for countersignature.

BLACKWELL & Co., Agents for Captain Cary, Ship *Forest Rights.*

Bombay 3rd February. 1868.

MATCHES.

BRYANT & MAY'S
PATENT SAFETY MATCHES
LIGHT ONLY ON THE BOX.
Trade Mark—an Ark.

BRYANT & MAY'S
VICTORIA PARAFFIN MATCHES,
SLIDE BOXES.

BRYANT & MAY'S
JONKOPINGS TANDSTICKORS,

All the above are carefully packed, and guaranteed suitable for the Indian climate.
BRYANT & MAY, LONDON E.

Mrs. HERN,
3, MEADOW STREET, FORT.

HAS the pleasure to announce the arrival "Per Overland," of an extensive assortment of Fashionable Millinery, &c.:—

BONNETS of every description.
HATS for Ladies and Children.
INFANTS WHITE and COLORED Silk Hats and Hoods.
A SELECT assortment of FINEST FRENCH FLOWERS, for Bonnets and Head-dresses.
FEATHERS, Ribbons, Blonde, Laces.
New Jackets without sleeves in embroidered Silk, Llama and Cluny Lace.
GARABALDI'S in great variety.
BLACK Lace Shawls and Rotondes.
„ Silk Paletots in all the newest shapes.
„ „ „ for Children.
BALL DRESSES. Berthes, Fans, Lace Handkerchiefs.
GLACE SILKS. Black, White, and Colored.
MOIRE ANTIQUE „ „
GRENADINE, MOHAIRS, TARLATANS, ALPACCA'S, new light Rep Silk for Dresses, LLAMAS, MERINOES, PIQUES, DORIAS, CHINTZ.
BRIDAL WREATHS, Colored Wreaths and Head-dresses.
WHITE and COLORED PETTICOATS. Black, White, and Colored Creps.
KINCKERBOCKER suits for Boys, Children's Dresses.
READY MADE SKIRTS.
JET Chains.
„ Brooches,
„ Earrings.
„ Buckles.
„ Combs.
GOLD Buckles.
„ Combs, &c., &c.

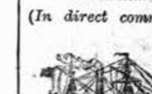
Has always on hand a large and fashionable stock of MILLINERY, BONNETS, HATS, FEATHERS, FLOWERS, TRIMMINGS, DRESSES, BALL DRESSES, &c., &c. and is prepared to execute WEDDING, MOURNING AND OTHER ORDERS.

Up-country orders must be accompanied by remittance or satisfactory reference in Bombay.

SHIPPING.

OVERLAND ROUTE *viâ* TRIESTE.

(*In direct communication with the P. and O. Co.'s Steamers to Suez.*)



THE AUSTRIAN LLOYD'S MAIL STEAMERS leave Alexandria direct for Trieste *Weekly*, immediately after the arrival of the Bombay and Calcutta Mails and Passengers from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company employ on this line their best steamers, built expressly for this service, and with special reference to the accommodation and comfort of passengers, with an experienced Surgeon on board each vessel. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from 3 days 6 hours, to 5 days to London, at an expense varying from £7 to £13.

The Railway between Trieste, Calais and Ostend is complete throughout.

The Custom House and Pass-port systems have been considerable modified and need not cause any apprehension of being vexatious or troublesome.

British subjects proceeding from India to Europe, who are not provided with *Foreign-office* Pass-ports, can obtain Pass-ports at the Government Secretariates at Calcutta, Bombay, and Madras, or at the British Consulate at Alexandria. Visa fo Austria and Prusssia are granted by the undersigned.

Passengers by the P. and O. Company's Steamers to Suez can have their baggage forwarded by that Company's Steamers to Southampton at a charge of 10s per cwt., to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned Agent is prepared to grant Passage Tickets for the Steamers plying between Alexandria and Trieste and for the Railway between Suez and Alexandria.

Rates of Passage Money, including a *liberal* table and stewards fees, from Alexandria to Trieste, *first class* £15, *second class* £10; *children* under 10 years at *half fare*; under 2 years *free*. *Reduced fares* for Families, consisting of no less than three adult members travelling together; *first class* £12 7s. 3d. per head; *second class* £8 5s. per head. Railway Tickets, from Suez to Alexandria, with all the privileges of passengers by the P. & O. Co., *first class* £4 10s.; *second class* £2 5s.; *children* over 3 and under 10 years at *half fare*. Under arrangements made with the Bombay and Bengal Steam Ship Company (Messrs. Stearns, Hobart & Co., Managers), Passengers from Bombay can book through to Trieste at the following rates:—

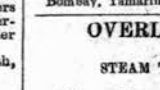
First Class.. £64, 10.. } Inclusive of Railway transit through
Second Class £37, 5... } Egypt, but exclusive of Hotel expenses in Egypt and of Wines on board the Steamers.

For further particulars apply to

A. C. GUMPERT, Agent for the Austrian Lloyd, & Consul for Austria, Prussia, &c Bombay, Tamarind Lane.

OVERLAND FREIGHT ROUTE.

STEAM TO ADEN, SUEZ AND LIVERPOOL.



THE Bombay and Bengal Steam Ship Company (Limited) will despatch steamers to Suez about the 5th and 20th of each month calling at Aden. Returning steamers will leave Suez about the 1st and 15th of every month. Through Bills of Lading to Liverpool (by steamer from Alexandria) will be granted by the undersigned, and from Liverpool to Bombay by the Company's Agent in England.

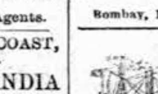
RATES OF FARES TO SUEZ.
First Class........................£45 } Exclusive of Wines.
Second Class......................£25 }

For Freight or Passage apply to Messrs. Tod, Kennard & Co., 11, Rumford Street, Liverpool; Messrs. Tod, Rathbone & Co., Alexandria; or the undersigned at Bombay.

The S. S. "KRISHNA," 1,500 tons, Captain Hanscom, will be despatched about the 20th February next.

STEARNS, HOBART & Co. Treasurers and Managers.

STEAM TO TRIESTE AND VENICE.



THE Bombay and Bengal Steam Ship Company (Limited) under arrangements entered into with the Austrian Lloyd's Steam Navigation Company, book cargo through to both the above ports, and passengers to Trieste only.

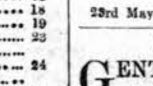
For Passengers.
First Class................£ 64 10 0 } Including Railway
Second Class..............£ 37 5 0 } Transit thro' Egypt.

For further particulars and rates of freight apply to

STEARNS, HOBART & Co., Treasurers and Managers.

Bombay, 12th July 1866.

STEAM TO MARSEILLES.



THE BOMBAY AND BENGAL STEAM SHIP COMPANY (LIMITED).—Under arrangements entered into with the Compagnie Marseillaise de Navigation à Vapeur, are prepared to undertake the carriage of passengers and cargo between Bombay and Marseilles.

For Freight and Passage apply to Messrs. FRAISSINET PERE et Fils Marseilles or to the undersigned at Bombay.

STEARNS, HOBART & Co., Treasurers and Managers.

23rd May 1867.

OVERLAND PASSENGERS.

GENTLEMEN proceeding Home should procure their requirements at BADHAM'S, the Goods will be found suited to the climate and of the most modern style.

REQUIREMENTS FOR THE VOYAGE.

½ Dozen Silk and Wool Shirts.	1 Scarf Ring.
2 „ Linen Collars.	1 Walking Stick.
½ „ Under-Vests.	1 Umbrella.
1 „ Fine White Cotton Socks.	1 Binocular Glass.
	1 Rug with Strap.
1 „ Fine Colored do.	1 Dressing Bag.
1 „ White Cambric Handkerchiefs.	1 Hand Portmanteau.
	2 Overland Trunks.
1 „ Colored do. do.	1 Clothes Bag.
1 (one) Overland Suit.	1 Opera Hat.
2 (two) Sleeping Suits.	1 Travelling Hat.
2 (two) Pairs Kid Gloves.	1 Courier Bag.
6 (six) Scarfs and Ties.	1 Easy Chair.
Apollo House.	BADHAM & Co.

CORRESPONDING FIRM:
BADHAM BROTHERS.

KID GLOVES, "JUST LANDED."

LADIES' Best French Kid Gloves with two buttons in Straw and Grey.

LADIES' Best French White Kid Gloves with black backs.

LADIES' White Kid Gloves. "Make Jouvins."

GENTLEMEN'S Gloves in White, Straw, Grey, Light, and Dark Drabs.

Apollo House. BADHAM & Co.

NOTICES.

GOVERNMENT ICE HOUSE, No. 2, APOLLO STREET.—Hours for delivery of Ice, from 6 A. M., until 6 P. M., during the week, and from 6 until 10 A. M., Sundays.

Depot at Malabar Hill.

IN CASES OF ILLNESS, ICE MAY BE HAD AT FORT ICE HOUSE, AT NIGHT.

NOTICE.—The Executive Commissariat Officer at the Presidency will receive Sealed Tenders up to 12 o'clock noon, on MONDAY next, the 17th instant, for the supply of,

281,688 lbs. Flour, Wheaten, 2nd sort.

Persons desirous of undertaking the supply can obtain on application at this office printed forms of Tenders and information as to the amount of Cash Deposit to be sent with each Tender and any other particulars they may be required connected with the supply.

C. F. KEAYS, Captain, Executive Commissariat Officer, Presidency.

Bombay, Executive Commissariat Office, 12th February, 1868.

In the matter of Act XXVIII. of 1865 and of the Estate of BURJORJI RUSTOMJI MISTRY.

PURSUANT to an order made on the 11th instant by the Hon'ble M. R. WESTROPP, the Creditors of this Estate (who have not done so pursuant to the order of SIR CHARLES SARGENT, dated the 14th day of March 1867) are required to send in their claims to Mr. G. R. WILSON, at his Office, 6, Elphinstone Circle, on or before WEDNESDAY the Fourth day of March next, or in default they will be peremptorily excluded from the benefit of any distribution of assets that may be made.—Dated this 12th day of February, 1868.

G. R. WILSON. } Trustees.
F. A. SPENCER. }

28, MEADOW STREET.

MRS. GODFREY'S MILLINERY ESTABLISHMENT.

NEW GOODS FOR THE RACES.

Ladies' and Gents' white, dark, and light colored Kid Gloves, New Bonnets, Hats, &c.

MRS. GODFREY, MILLINER, &c., 28, MEADOW STREET, 6th FEBRUARY 1868.

A LARGE STOCK ALWAYS ON HAND AND NEW GOODS BY EVERY MAIL.

GREAT INDIAN PENINSULA RAILWAY.—ELECTRIC TELEGRAPH—NOTICE.—TELEGRAPH SERVICE between Calcutta and Bombay by the GREAT INDIAN PENINSULA and EAST INDIAN RAILWAY TELEGRAPH.

The Public are hereby informed that from the 1st February next messages will be received for transmission at Bombay for Calcutta and at Calcutta for Bombay at a through service rate of Rs. 4 annas 8 per group of 20 words and an additional charge of Rs. 2 for every half group of 10 words in excess.

Messages will also be received for transmission from any station to any station on either lines.

Any further information can be furnished on application to the undersigned or at any of the stations of the East Indian and G. I. P. Railway lines.

JOHN BLACKWELL, Telegraph Superintendent.

Byculla, 21st January, 1868.

LINDLEY & WARREN,
PHOTOGRAPHERS & JEWELLERS,
22, APOLLO STREET,

PHOTOGRAPHS in all the newest styles taken daily at the Studio in Apollo Street from 10 A. M. to 4 P. M., and earlier by appointment.

Ladies and Gentlemen attended at their own Bungalows for Groups, Views, &c., without any extra charge.

Lockets, Brooches, Bracelets, Earrings, Charms, Ladies' and Gentlemen's Alberts and other Guard Chains, of first Class quality and make, also Carte de Visite and other Albums for 2 and 4, Cartes de Visite on a page. A large collection of views, groups, and characters C. D. V. are always open for inspection.

Ladies and Gentlemen purchasing any articles of Jewellery from L. & W. that will carry a Photo., will have the same taken and inserted free of charge.

NOTICES.

A. LAING, Machinist, and General Mechanic and Gun and Pistol maker. From Edinburgh, Cursetjee Socklajee Street, Byculla.

MADAME FREDERIC CAUVIN, gives Lessons in French, in all its branches; and leaves the hour to the disposition of the Learner.

MADAME FREDERIC CAUVIN has received her Diploma from the French Academy.

No. 5, Meadow Street, Bombay.

NOTICE TO OVERLAND PASSENGERS.—Messrs. ROGHE & Co., 14, Meadow Street, have been appointed Agents for the undersigned, and will arrange to land all heavy luggage from Steamers for Passengers proceeding Inland by Deccan Horse Dak as well as ship it from the Railway Station for those bound homewards.—Daks will also be booked at the office, 14 Meadow Street.

HOWARD BROTHERS,

Proprietors "Deccan Horse Dak" and "Jubbulpore Bullock Train."

Bombay, 30th November, 1867.

SHERIFF'S PROCLAMATION. — HIGH COURT.—Suit No. 1 of 1867.

Soomarkhan Mahomed and Company ....*Plaintiff*.

vs.

The Steamer "Sir James Rivett-Carnac" now lying in Bombay Harbour.........................*Defendant*.

It is hereby proclaimed and notified that on WEDNESDAY, the 26th day of February instant, at 2 o'clock in the afternoon (under and by virtue of a Order for sale of moveable property issued on the 16th day of January last in the above suit) will be put up for sale by Public Auction, in the Office of the Sheriff of Bombay, the undermentioned moveable property of the abovenamed defendant.

The Steamer "Sir James Rivett-Carnac" with her Tackle, Apparel, and Furniture, &c.

The sale will extend only to the Right, Title, and Interest of the said defendant, in the above specified property.

For further information apply at the Office of the Sheriff of Bombay. ANDREW HAY, Sheriff of Bombay.

Bombay, Sheriff's Office, 11th February, 1868.

IMPORTANT NOTICE.

ORIENTAL EXCHANGE AND TIFFIN ROOMS.

BELOW LINDLEY AND WARREN'S STUDIO, APOLLO STREET, FORT.

REFRESHMENTS of every description of the best quality always ready.

Ale, Wines, Spirits, &c., of superior quality only, and invariably served with Ice.

Separate sitting rooms with clean and careful attendance.

Bread and Cheese.	Tea and Coffee.
Cold Ham and Mutton.	Sandwiches.
Fresh Oysters.	Sausages.
Ice Creams.	Cold Drinks.
Sardines.	Cakes, &c. &c.

LUNCH FROM 1 TILL 3 P. M. DAILY.

To the Ladies and Gentlemen visiting the Fort and to the Commanders and Officers of vessels in harbour, the "Oriental" will be found the best and the most convenient of any other place for obtaining wholesome refreshments and drinks at all times and at a moment's notice.

TERMS POSITIVELY CASH.

OPEN DAILY FROM 7 A. M. TILL 10 P. M.

ESTATE OF MUNCHERJEE JEMSETJEE AND SONS.—The following Properties belonging to this Estate, are open for sale by Private Contract, and the Trustees will be glad to entertain up to 15th February next, fair offers, either for all the properties together, or for particular lots, as may suit intending purchasers:

1. A fine large upper storied House, situated at the Worley end of the Vellard, opposite Love Grove; the ground on which the House stands, and which surrounds it measures about 9,500 square yards, more or less.

2. An extensive piece of ground at Naigaum, measuring about 27,900 yards, more or less, with four or five built up wells, and nicely adapted for gardening or cultivation. On the ground is a Pucka built House, and on about the same locality, though divided from the Property, are five pieces of ground, measuring together about 3,100 square yards, more or less.

3. One piece of Hilly Ground at Parell, measuring about 11,000 square yards, more or less.

4. Three Bungalows at Matheran, with all necessary furniture; namely:—

(*a*) "Maldouga House," situated on the Maldouga Hills, with 4 acres and 3 Goontas of ground surrounding the House.

(*b*) "Ewart's Lodge," situated on Louisa Point, with 2 acres and 2 Goontas, of ground.

(*c*) "Wadia Lodge," situated near the Bazar, with 6 acres and 22 Goontas of ground.

Should further information regarding the properties be required, the same will be furnished on application to

RUTTONJEE D. LOWJEE, Manager to the Trustees.

No. 22, Church Street, Bombay, 24th January, 1868.

GRAND CONCERT,
IN THE LARGE HALL, BYCULLA HOTEL.

MONSIEUR SEMELADIS
THE RENOWNED VIOLINIST,
AND
MADEMOISELLE SEMELADIS
THE GRACEFUL AND CELEBRATED VOCALIST,
Will have the honour to give their
FIRST GRAND CONCERT,
ON TUESDAY THE 18TH FEBRUARY.

The commodious Hall has on this occasion been most kindly placed at the command of M. SEMELADIS.

The lighting and other conveniences of the Room being perfect and its position being midway between Malabar Hill, Tardeo, Chinchpoogly, the Fort, &c., M. SEMELADIS trusts that he may be honored with the support of the Ladies and Gentlemen, residents of the Districts abovenamed, who would probably consider it a fatigue to have to attend the Town Hall, the only remaining Building in Bombay where a Concert could be given, and this under disadvantages owing to the peculiar acoustic properties of the Building M. Semeladis has arrived in Bombay from Madras, where, under the kind patronage of His Excellency Lord Napier, he has given a series of Concerts.

PROGRAMME.

Part First.

1 Song and Violin—la muleaux Clochettes	Delatour	Mlle. Semeladis / Mon. Semeladis
2 Violin—Scene des tombeaux de Lucie de Lammermoor	Artot...	Mon. Semeladis
3 Song—Chanson Bohemienne	Offenbach	Mlle. Semeladis
4 Violin—The Blue Bells of Scotland	Semeladis	Mon. Semeladis
5 Song English—I Been Roaming	E Buckley	Mlle. Semeladis
6 Violin—Souvenirs d'allemagne	Simonsen	Mon. Semeladis

Part Second.

1 Piano and Violin—Grand Duo on Guillaume Tell ..	Osborne et De Beriot..	Mlle. Semeladis / Mon. Semeladis
2 Song—grand air du Barbier de Seville	Rossini	Mlle Semeladis
3 Violin—Auld Lang Syne	Semeladis	Mon Semeladis
4 Kiss, but never tell..	E. Buckley	Mde. Semeladis
5 Yankee Doodle ..	Vieux temps	Mon. Semeladis
6 Il Baccio	Arditi..	Mlle Semeladis

God Save the Queen.

Doors Open at 8½ P. M.—The Concert will commence at 9.

N. B.—Tickets of Admission, Price Rs. 5, can be obtained at the Hotel and of Messrs. SOUNDY & Co.

DISCOUNT FOR CASH.

MESSRS. ROGERS & Co. having since the appearance of their Advertisement "Selling Off" been frequently written to by intending purchasers to furnish them with an approximate idea of the reduced rates for ready cash mentioned therein, they now beg to inform such and all who desire a really good article at a moderate cost, that they are prepared to allow a discount of 15 per cent. off purchases not exceeding Rs. (5) Five, and for all in excess of that sum 25 per cent. discount, or one-forth less than the prices hitherto charged by them.

It must be evident that an opportunity so advantageous to buyers, can only be offered by a firm in course of liquidation, and consequently cannot last long, a circumstance which Messrs. R. & Co. hope their former patrons and others, both in Bombay and up-country, will not delay to profit by.

The following is a list of the principal commodities now obtainable at R. & Co.'s establishments, Bombay, Byculla, and Poona, all of which are subject to the terms quoted above:—

MEDICINE CHESTS, SURGICAL INSTRUMENTS.
REQUISITES for the Sick Chamber and Nursery.
HYDROMETERS, THERMOMETERS, BAROMETERS.
SELTZOGENES, for making Soda Water.
FRENCH ELECTRO-MAGNETIC MACHINES.
MACDOUGAL'S POWDER, about two tons.
CONDY'S FLUID, MURRAY'S SPECIFIC.
GOA POWDER, a cure for Ringworm.
GRANULAR CITRATE OF MAGNESIA.
EFFERVESCING CHELTENHAM SALTS.
BRIDGE'S SARSAPARILLA.
BLAIR'S GOUT AND RHEUMATIC PILLS.
HOLLOWAY'S PILLS AND OINTMENT.
DE JONGH'S COD LIVER OIL.
LAZARUS'S ESSENCE OF CHIRETTA.
HOCKIN'S SEIDLITZ, BROWNE'S CHLORODYNE.
COMMON'S PASTE, VIOLET POWDER.
POMMADE HONGROISE, COSMETIQUE.
MACASSAR OIL, ODONIO.
PERFUMES BY VIOLET AND LUBIN.
ROBB'S BISCUITS, CORN FLOUR.
FEEDING BOTTLES, NURSERY LAMPS.
TRAVELLING AND OTHER BLOCK TIN BATHS.
JAPANNED TIN BOXES, INKSTANDS.
SPECTACLES, EYE GLASSES.
FLOWER VASES, TOILET BOTTLES.
SOAP BOXES, FLESH GLOVES.
TOILET AND BAR SOAPS.
HAIR BRUSHES AND COMBS.
TOOTH BRUSHES, NAIL SCISSORS.
MEERSCHAUM, BRIAR, AND CLAY PIPES.
CHERRY STEMS, CIGARETTE PAPER.
COCONADA CHEROOTS, TOBACCOS.
GAMES, CRICKET BATS, &c.

And other sundries. too numerous to mention.

Orders from outstations must be accompanied by a remittance.

P. S.—Messrs. ROGERS & Co. much regret having occasion to remark that their call for the Payment of outstanding debts has not been responded to in that spirit which they think the consideration they have always shown their customers in these matters justly entitle them to.

22, Rampart Row, 1st February 1868.

HOUSES, &c., TO LET.

TO LET.—With immediate Entry, No. 8, Church Gate Street, lately occupied by Messrs. J. Sweet & Co., and also the ground floor of No. 7, Church Gate Street. Apply to J. & W. WATSON & Co. Meadow Street.

TO LET.—ROOMS IN GRANT BUILDINGS.—The two houses in Forbes Street, next to Messrs BENNETT & Co.

The house No. 6 Cowasjee Patell Street, Fort. Stabling near the Elphinstone Circle,—Apply to REMINGTON & Co. Agents, Land Mortgage Bank of India, Limited.

WANTED.

NOTICE.—Required for service at Annesly Bay,

ONE PATTERN MAKER.

Applications forwarding copies of testimonials to be addressed to the Superintendent of Marine,

By order of the Superintendent of Marine,

GEO. INGLE, Secretary.

Superintendent's Office, Bombay, 12th February, 1868.

WANTED by a young man a situation as Chief Steward in a Passenger Steamer. The advertiser has had much experience in a similar capacity, and is fully conversant with keeping Ships accounts—or he would have no objection to take an appointment on shore. Excellent testimonials can be produced.

Address —S. C. C. care of JAFFER SULLIMAN, Esq., Meadow Street, Fort.

NOTICES.

NOTICE.—RESPECTABLE BOARDING and LODGING, at No. 4, Victoria Street, opposite the Artillery Lines, where every attention is paid to secure the comfort of Lodgers.

Terms—Moderate.

Camp, Kurrachee

ORDERED from HOME, expressly for ABYSSINIA, and just received, a splendid consignment of first-class everlasting Boots, to lace and with elastic sides—also a quantity of Enamel'd Antigroplo Leggings.

R. PARTRIDGE.

Red Boot Mart.

Terms—Cash.

ROSSELET & Co.
ESTABLISHED 1858.
CHRONOMETER MAKERS, JEWELLERS, OPTICIANS, ENGRAVERS, &c.
No. 6, MEADOW STREET, FORT, BOMBAY.

NOTICE TO CONTRACTORS.—Tenders are hereby invited for the construction of a masonry drain in Funnuswady and Agiary Lane.

Plans and Sections of the proposed drain may be inspected and forms of Tender and bills of quantities may be obtained at the office of the undersigned.

Tenders are to be sent in on or before the 25th day of February 1868, address to A. T. CRAWFORD, Esq., C.S., Municipal Commissioner for the City of Bombay.

The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

By order of the Municipal Commissioner,

RUSSEL AITKEN, Executive Engineer, Municipality.

Bombay, February 1868, Apollo House.

BOMBAY RECLAMATION COMPANY LIMITED.—(In Liquidation).—NOTICE is hereby given that a General Meeting of the Shareholders of the above Company will be held at the office in Elphinstone Circle, on Monday, the 17th instant, at 3 P. M., to receive the accounts made up to 30th November 1867.

JAMES G. SMITH, } Liquidators.
JAMES RANKEN, }

Elphinstone Circle, Bombay, 5th February 1868.

STATEMENT OF RECEIPTS AND DISBURSEMENTS FROM 18TH NOV. 1866 TO 30TH NOV. 1867.

RECEIPTS.

	Rs. a. p.	Rs. a. p.
Cash—		
Received from Secretaries	14,393 2 7	
In the various Offices	926 2 8	
		15,319 5 3
Capital—		
Second Call on 1,989 Shares at Rs. 200...		3,97,800 0 0
Plant—		
Sold for Cash	1,45,234 12 0	
Sold to Government	3,55,903 10 10	
		5,01,131 6 10
Stores—		
Sold for Cash	2,07,410 14 5	
Sold to Government	20,012 8 10	
		2,27,423 7 3
Unclaimed Wages	...	544 7 0
Flotilla—		
Sold for Cash	1,12,000 0 0	
Sold to Government	90,000 0 0	
		2,02,000 0 0
Office Furniture, &c.	...	2,121 5 7
Buildings—		
Workshops at Chowpatty		1,35,406 0 0
Elephanta Pier—		
Sold to Government		70,000 0 0
Revenue—		
Deposits from Wood Dealers, &c. .... Rs.	21,056 12 6	
Rents	25,252 13 10	
Sundries	2,596 8 1	
Transfer Fees, &c	10,981 0 0	
		59,887 2 5
Sundry Shares owing unpaid Calls—		
Received from Asiatic Bank in respect of Ten Shares held by the Company	...	17,500 0 0
Interest—		
Interest on Calls, &c		1,938 1 9
	Rs.	16,31,078 4 1

DISBURSEMENTS.

	Rs. a. p.	Rs. a. p.
General Reclamation—		
Settlement for work done previous to going into Liquidation		3,76,168 3 10
Colaba Reclamation and Sea-Wall—		
Settlement for work done previous to going into Liquidation	53,438 15 2	
Repairs to Sea-wall for damage during last monsoon	4,810 8 6	
		58,249 7 8
Breakwater—		
Settlement for work done previous to going into Liquidation	...	1,70,277 6 1
Elephanta Pier—		
Settlement for work done previous to going into Liquidation	...	10,077 13 0
Chowpatty Wood Slope—		
Settlement for work done previous to going into Liquidation	...	350 0 0
Preliminary Expenses Wet Docks—		
Settlement for work done previous to going into Liquidation	...	120 14 0
Repairs to Buildings—		
Settlement for work done previous to going into Liquidation	1,042 15 0	
Repairs during last monsoon	3,816 14 0	
		4,859 13 0
Land—		
Ramchunder Hurjee and others for balance of Purchase Money	45,381 0 0	
Tapidas Vurzdas do. do.	9,188 6 5	
Succaram Arjoonji do. do.	33,500 0 9	
Crestnajee Muckonjee Shimpee do. do.	1,179 6 4	
		89,248 12 9
Plant—		
Bills outstanding at time of going into Liquidation	...	1,194 10 6
Stores—		
Bills outstanding at time of going into Liquidation...	...	14,410 1 1
Law Expenses—		
Incurred for conveyance of Land and Government arbitration	...	17,395 13 4
Interest—		
Chiefly on Land purchased.	...	4,900 10 2
Flotilla—		
Settlement for work done previous to going into Liquidation	19,843 6 0	
Towage of Barges to Aden, since refunded	4,000 0 0	
		23,843 6 0
Reclamation Fund—		
Auctioneers' commission on sale of 400 Shares		10,000 0 0
Finlay, Campbell & Co.—		
Remittance in part payment of their claim		25,000 0 0
Expenses of Liquidation—		
Commission to 30th June, Salaries and Office expenses to 30th November		76,472 8 4
Government—		
Plant, Stores, &c., taken over by Government in part payment of their claim.		6,71,322 3 8
Cash in hand, not including amount payable by Asiatic Bank to Shareholders on 34 Shares not yet collected by holders		77,186 8
	Rs.	16,31,078 4 1

E. E.

JAMES G. SMITH, } Liquidators.
JAMES RANKEN, }

Bombay, 14th December 1867.

STATEMENT OF CONTINGENT LIABILITIES.

	Rs. a. p.
Debt to Government	7,48,537 6 0
„ Finlay Campbell & Co.	26,000 0 0
„ Abernethy & Co	16,000 0 0
„ Cowasjee Jehangeer and others for Land	3,97,000 0 0
„ Law Expenses	30,000 0 0
„ Commission, Salaries, and Office Expenses	1,30,000 0 0
Sundries	50,000 0 0
Rs.	13,97,537 6 0

JAMES G. SMITH, } Liquidators.
JAMES RANKEN, }

Bombay, 14th December 1867.

NOTICES.

BOMBAY DIOCESAN BOARD OF EDUCATION,

FOR PROMOTING THE CHRISTIAN EDUCATION OF EUROPEAN AND EURASIAN CHILDREN THROUGHOUT THE PRESIDENCY OF BOMBAY

Members of the Board.

Lord Bishop of Bombay, President, ex-officio.

Hon. Sir R. Couch.	Ven. Archdeacon Leigh Lye
Hon. Mr. Justice Gibbs.	Rev. F. J Spring.
Hon. G. Foggo.	Rev. C. T. Wilson.
C. E. Chapman, Esq.	Rev. W. Maule.
A. T. Crawford, Esq.	Rev. G. C. Reynell.
A. R. Scoble, Esq.	Rev. T. K. Weatherhead.
H. M. Birdwood, Esq.	Rev. C. Gilder.
K. M. Chatfield, Esq.	

The Board makes grants to schools at Byculla, Colaba, Fort George, and to two schools at Poona. Amount of grants Rs. 426 a month. Aggregate attendance at schools 245.

The Board is also endeavouring to raise Rs. 20,000 to meet an equal amount from Government, for the erection of a School House for forty Boys on the Esplanade, as a Memorial of the late Bishop Cotton.

Subscriptions both to the General Fund, and to the Bishop Cotton Memorial Fund, which are earnestly solicited, will be received by the Rev. G. C. REYNELL, Chaplain of Byculla, or may be paid on application to Mr. F. VALLADARES.

G. C. REYNELL, Honorary Secretary

Bombay, 17th September 1867.

NOTICE TO THE SHAREHOLDERS OF THE PORT CANNING LAND INVESTMENT RECLAMATION AND DOCK COMPANY (LIMITED)—At the request of the Directors, Messrs. Colvin, Cowie & Co., have consented to act as Agents for this Company.

W. A. SHEPPARD, Provisional Secretary and Treasurer.

6, Bankshall Street.

TUDOR COMPANY'S ICE HOUSE.—Landed from Ship *Rutland*, from Boston, and for sale by the undersigned:—

2,000 Cases Keroseen Oil.
200 Cases Turpentine.
200 Barrels Rosin.
50 Boxes Clocks.
60 Tubs fresh Butter in Jars, 2¼ pounds each.
50,000 Feet Deal boards.

B. F. FIELD, Jr.

NOTICE.—THOMAS DIGBY, a native of Essex England, was a seaman on board the ship "HASHEMY," of London, Captain Ross. The "HASHEMY" sailed from England in the month of January 1846 for Calcutta where she arrived from Maulmein on the 28th of June in the same year and touched at Madras on her homeward voyage in the month of September following, when and where DIGBY was discharged and has not since been heard of. Any person who will furnish information of DIGBY'S present residence if still living or if he be dead will supply satisfactory evidence of his death and burial, will be liberally rewarded. DIGBY was in the 29th year of his age when he left England in January 1846. Any information on this subject may be addressed to Messrs. Rimington, Hore, and Langley, Solicitors, Bombay.

NOTICE.—The Dispensing Department of Messrs. ROGERS and Co. being this day closed, Mr. Thomson who, for the last four years managed Messrs. R. and Co.'s Byculla Branch, begs most respectfully to solicit from the constituents of the old firm their esteemed patronage, which will at all times receive our prompt attention. Impressed with a deep sense of the importance of accuracy in the Dispensing of Medicines, it is our intention to devote unremitting personal attention, and to observe the utmost punctuality in that department of our establishment, which we have stocked with drugs and Chemicals of the most absolute purity, and which will enable us to prepare with exactness and uniformity the prescriptions of the Medical practitioners.

THOMSON & Co.

Chemists and Druggists, 22, Apollo Street, opposite the Secretariate.

THE NEW BANK OF BOMBAY, LIMITED REGISTERED UNDER ACT X. OF 1866, WITH LIMITED LIABILITY.

Capital One Crore of Rupees in 20,000 Shares of Rs. 500 each
With Power to Increase up to two Crores.
First Issue 10,000 Shares of Rs. 500 each.

DIRECTORS.

Archibald Duncan Grant, Esq., of Messrs. Campbell, Mitchell & Co.,	Henry Maxwell, Esq., of Messrs. Finlay Scott & Co.
Ahmedbhoy Hubibbhoy, Esq.	Dinshaw Manockjee Petit, Esq.
A. J. Macdonald, Esq., of Messrs. Sir Charles Forbes & Co.	Kessowjee Naik, Esq

W. Nicol Esq., of Messrs. W. Nicol & Co.
(*With Power to increase up to Ten in Number.*)
Solicitors.—Messrs. Rimington, Hore & Langley.
Secretary and Treasurer.—
Deputy Secretary and Treasurer.—W. Fraser, Esq.

This Bank has been formed to take the place of the Bank of Bombay, to take over the Treasury and other Government accounts, and for the transaction generally of Banking business within the strict limits prescribed by the amended Charter of the old Bank, under Act XV. of 1866, and which have been repeated in the Memorandum of Association of this Company.

The Government of Bombay is a shareholder in the Bank, and the articles of association provide for a separate and continuous audit by Government Officers.

The Company is distinct in every way from the old Bank of Bombay, and in cover of all accounts taken over from the old Bank will receive cash and the most approved Bankers' Securities only, such as Government paper and guaranteed Indian Railway Stock.

The Bank will commence business on the 14th January 1868.

By order of the Board of Directors,

JOHN STUART, For Secretary & Treasurer.

Bombay, 10th January, 1868.

CARR BROTHERS,
TAILORS, OUTFITTERS, HOSIERS,
HABIT MAKERS,
SOLA HAT MANUFACTURERS,
17, CHURCH GATE STREET, BOMBAY.

Have a stock of every description of material, selected by their London firm, with an intention to surpass in quality and design that of any other house in India.

COATINGS.

Comprising Diagonal Stripes, Check and Fancy Silk mixed in all the newest patterns, and of unexceptionable quality not to be surpassed in England.

Paramattas, Alpaccas, Camlets, Flannels, &c. &c.

TROUSERINGS.

Our stock exceeds 20,000 yards, and is well worthy of an inspection. It comprises every description of Factures Color, and design; and our Trousers being cut and made under the strict superintendence of a thoroughly competent man, Gentlemen may rely upon superior fit and workmanship.

DRILLS.

Without exception, the largest assortment in India, in white and all colours, plain and fancy, and warranted to be of pure Linen.

American and Kakee Drills.

WAISTCOATINGS.

Marsalla, Diamond Quilting, White Commodore, Duck Imperial Drills, and a large variety of fancy Waistcoatings.

Messrs. CARR BROTHERS

Beg to annex a List of Goods just received per ex *Koina* and S *Agamemnon*.

HATS! HATS!! HATS!!!

In all the newest shape and latest fashions.
BEST QUALITY BLACK SILK HATS.
EX QUALITY BLACK SILK HATS.
LOW CROWNED BLACK SILK HATS.
BEST QUALITY DRAB SHELL HATS.
EX QUALITY DRAB SHELL HATS.
LOW CROWNED DRAB SHELL HATS.
DRAB AND BLACK FANCY FELT HATS in all the latest styles.

THE CLANSMAN BONNET.
THE GLENGARY Do.
THE BALMORAL Do.

SILK SCARFS.

Fancy Gauze Windsor.	The Washing Silk Scarf.
„ Coloured Eglinton.	Check Twill Scarf.
„ Glace Eglinton.	Plain Colored Zephyr.
„ Scotch Cambric Eglinton.	Tartan Scarfs.
	Striped Ottawan; and
The Fancy Windsor.	Black and White and Fancy
„ Ring Scarf.	Dress Ties.

SHIRT FRONTS.

Some very elegant Embroidered, Worked, and Frilled Fronts for Dress Shirts, ranging from Rs. 2 to Rs. 18 each.

COLLARS.

The Oxford.	The Challenge.
„ Improved Carlton.	„ Daisy.
„ Opera.	„ Hyde Park.
„ Grosvenor.	„ Olympic.
„ Cavalier.	„ Colonial; and
„ Persigny.	„ Continental.

GLOVES! GLOVES!!

Florence White Kid.
Piquet Drabs and Slates.
Drab Buckskin Tilbury.
White do. do.

PRINTED CAMBRIC HANDKERCHIEFS
From Rs. 14 to Rs. 30 per dozen.

WHITE CAMBRIC HANDKERCHIEFS.
Rs. 10 to Rs. 14 per dozen.

IVORY COLLAR STUDS, LINKS, AND FANCY SOLITAIRE VEST BUTTONS.

GUOYAT'S PATENT BRACES.

SCARFS,
Just Received.
Largest Assortment in Bombay.

50 dozen Silk Scarfs at Rs. 2, 3, 4 and 5 each to select from.

Inverness Capes and Flannel Sleeping or Travelling Suits ready made, always on hand.

Terms strictly Cash.

CARR BROTHERS,
No. 17, CHURCH STREET, BOMBAY,
46, EDGWARE ROAD, LONDON.
OLD COURT HOUSE STREET, CALCUTTA

P S.—Further arrivals of Woollen Goods, Hosiery, Hats, Portmanteaus, Courier Bags, Umbrellas, &c. per S. *Yamuna* and ship *Agamemnon, Gavin Steel*, and *Windsor Castle.*

NOTICES.

DAVE CARSON'S MINSTRELS ARE COMING.

HARBOUR AND PILOTAGE BOARD.—NOTICE TO CONTRACTORS.—TENDERS are hereby invited for the erection on the Apollo Pier of a refreshment room together with Post Office, Police and Custom House Chowkies.

Contractors will be required to submit plans and elevations along with their Tender together with a list of the fittings they propose to supply.

Further information may be obtained at the Office of the undersigned where a block plan and elevation of the proposed buildings may be seen.

Tenders will be received up to the 20th day of February 1868.

HENRY MORLAND, Lieut late I. N., Secretary.

Bombay, 3rd February, 1868.

EAST INDIA BANK.—Notice is hereby given that the Meeting of the Shareholders of the East India Bank, advertised to be held on SATURDAY, the 15th instant, is postponed to MONDAY, the 2nd day of March next, at 11 of the clock in the forenoon, when the Liquidators will submit their accounts of the Liquidation up to the 31st day of January last with a Report thereon.

A proposal for the purchase of the Bank's Assets and Liabilities will also be submitted for the consideration of Shareholders.

Particulars of the proposal will be furnished to Registered Shareholders on application at the Bank's Office.

BYRAMJI CURSETJI GHANDY, } Liquidators.
CASSUMBHOY DHURUMSEY, }

Bombay, 13th February, 1868.

NOTICE TO CONTRACTORS.—TENDERS are hereby invited for the supply of Blocks of Nowrojee Hill Stone for the foundations of the new Municipal Markets on the Esplanade. 75 Blocks of Stone will be required, and they are to be about four feet square by two feet thick.

The Blocks are to be rough dressed blue stone of uniform color, free from veins or other defects, and are to be equal in quality to the very best stone from Nowrojee Hill Quarry.

Tenders, giving a price per cubic foot of stone, are to be sent in on or before the 20th instant, addressed to A. T. CRAWFORD, Esq., Municipal Commissioner for the City of Bombay.

The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

By order of the Municipal Commissioner,

RUSSEL AITKEN, Executive Engineer, Municipality.

Bombay, Apollo House, 4th February 1868.

DIVAN EXCHANGE.
THE
WHITEMAN'S,
No. 5,
APOLLO STREET,
FORT.

NEW
BILLIARD SALOON
Just opened,
BEING THE
LARGEST IN
BOMBAY.

AIRY,

Cool, Commodious, Clean, Comfortable, Easy of Access, and well calculated, I guess, for patrons of the Game to fully enjoy it; 'twill expand their Chests, add fresh sinew and strength to their Muscles, exercise their Bodies, preserve the Liver, freshen the Blood, invigorate the Constitution, enlarge the Mind, quicken the Eye, give a sound Sleep, create a hearty Appetite, and improve the Temper.

Nothing like Billiard Pills in proper doses.

Tea and Coffee.	Bread and Cheese.
American Drinks.	Cold Mutton.
Draught Porter.	Cold Tongue.
Draught Cider.	Sandwiches.
Draught Beer.	Cold Beef.
Ice Creams.	Cold Ham.
Sherbet.	Crackers.
Bitters.	Sardines.
Spirits.	Liqueurs.
Wines.	Oysters.
Syrup.	Compits.
Cakes.	Salads.
Soda.	&c. &c.

NO TICK GIVEN
BY THE
WHITEMAN,
F.D.E., R.B.S., R.O.B., &c. &c.

NEW STOCK.

SMALL PROFITS AND QUICK RETURNS.

SOUZA PRYER & Co.,
TAILORS, HATTERS, SHIRT MAKERS, HOSIERS
HABERDASHERS,
AND
GENERAL WAREHOUSEMEN,
38 & 38A MEADOW STREET.

CHRISTMAS NOTICE.

Messrs. SOUZA PRYER & Co. have just received a large supply of BLACK SILK HATS.

Ditto. of the newest shapes and best quality	Rs. 12
DRAB FELT HATS newest shape	„ 8
And a variety of fancy shaped Hats for morning and evening wear from	„ 2
A supply of Staff Regulation HELMETS	„ 14
Also, FELT SOLAR HATS	„ 12

LIST OF PRICES.

BLACK SUPERFINE SUIT to measure.	Rs.	45
TWEED SUIT	„	20
ANGOLA SUIT	„	30
The FASHIONABLE COAT	„	28
The NEW TROUSERS	„	12
OFFICE COAT	„	8
SLEEPING SUITS all Wool	„	18
INDIA TWILL SUITS all Wool	„	30
RIDING TROUSERS	„	14
ABYSSINIAN SHIRTS	„	4
ABYSSINIAN PANTALOONS	„	4
ABYSSINIAN WRAPPERS	„	15

HAT DEPARTMENT.
(The largest Stock in Bombay.)

CHRISTY'S FELT HATS	Rs. 2
TRAVELLING Caps	2
SMOKING Caps	2
CHRISTY'S Felt Oxonion	4
CALCUTTA HAT	3
CHRISTY'S Black Silk Hat	10
CHRISTY'S Black Felt best quality	8-8
CHRISTY'S Drab Felt best quality	8-8
ELLWOOD'S Air Chamber Hunting Hat	10
ELLWOOD'S Air Chamber Helmet	8
BOMBAY Staff Regulation Helmet	14
A Variety of Solar Hats	
BALMORAL Caps, &c. &c.	

SHIRT AND COLLAR DEPARTMENT, &c.

FINE Long Cloth Shirts to measure.. ...Rs.	45	per doz
COLORED Long Cloth Shirts ready made...	25	„
SUPERFINE Cambric with French dress fronts	75	„
VERY fine fancy flannel shirts ½ doz.	48	„
WHITE lambs-wool shirts	45	„
WHITE merino vests	18	„
AMERICAN paper collars 12 doz. for	4-8	„

THE NEW SHAPED LINEN COLLARS.

LONG braces .... Rs. 2
SILK umbrellas best quality 10

ENGLISH AND FRENCH PERFUMERY.

MILITARY and naval uniform trimmings.
OVERLAND trunks.
SOLID leather portmanteaux.
WALKING sticks, &c.
MONEY belts.

BOOTS AND SHOE DEPARTMENT.

STRONG hog skin shoes	Rs. 4	per pair
FRENCH-CALF shoes	6	„
PATENT leather dress shoes	8	„
DIAMOND leather shoes	8	„
FRENCH-CALF boots	10	„
ENGLISH boots	6	„
STOUT walking boots	10	„
DRESS boots	8	„
LADIES' boots bronze kid	5	„
LADIES' black kid boots	5	„
LADIES' French cloth boots	5	„
CHILDREN'S boots	3	„
GENTLEMEN'S slippers	2	„
LADIES' slippers	4	„

NOTICES.

SILVER CUPS, ARGENTINE SILVER TANKARDS AND GOBLETS in great variety, suitable for shooting prizes.

Bombay. SOUNDY & Co.

ABYSSINIAN COT AND MATTRESS—THE COT is the lightest, most portable, cheapest, and at the same time the most useful yet made, weighs about 14 lbs.; net cash Rs. 25.

Horse hair roll Mattress to suit the Cot; net cash Rs. 20

Rampart Row. SOUNDY & CO.

THE "DERBY" HAMPER. A new style of Tiffin basket fitted up for two persons, with—
2 Metal Plates.
2 Ivory-handled Knives.
2 Plated Forks.
1 Glass Bottle (to hold one quart) covered with basket work, with draw off drinking cup and metal screw
1 Large Metal Box to hold meat.
2 Tumblers.
2 Tiffin Napkins.
1 Glass Butter Pot, with secure Metal Top.
1 Metal Case for Pepper, Mustard, &c.
Price Rs. 30.

Bombay. SOUNDY & Co.

CHRISTENING OR BIRTHDAY GIFTS.

CHILDREN'S SILVER MUGS

In very large variety, comprising designs of great elegance and beauty, richly engraved, chased, and gilt inside. Each one in a Morocco Leather velvet lined case.

Cash, From Rs. 30 to Rs. 100.

Each Mug bears the London Goldsmith's Hall mark, and has a place left for Engraving Name or Inscription.

FOR PRESENTATION.

SILVER KNIFE, FORK AND SPOON.

In handsome Morocco Case, lined with Velvet.

A large variety, commencing from the Price of Rs. 20 per set, for the smaller size, and rising to Rs. 35 per set.

All the Articles bear the London Goldsmith's Hall mark, as a proof of their genuineness.

Illustrated catalogues free by post on application.

SOUNDY AND CO.,

Wholesale Importers, Rampart Row, and Forbes Street, Bombay.

SILVER ELECTRO-PLATED BREAD BASKETS.

A VARIED ASSORTMENT OF ELEGANT DESIGNS.

From Rs. 20 to Rs. 60 each.

CRUET FRAMES

A very large and choice assortment of CRUET FRAMES is always kept in stock. A selection may be made from articles of the best and most elaborate kind, as well as from those of a plain and cheap description but of a quality which can be recommended.

Three-bottle Cruet Frame ...	from Rs. 16 to Rs. 30
Four-bottle Cruet Frame ...	„ 20 „ 38
Five-bottle Cruet Frame ...	„ 25 „ 45
Six-bottle Cruet Frame ...	„ 30 „ 50
Seven-bottle Cruet Frame ...	„ 35 „ 100

PICKLE FRAMES.

SUITABLE ALSO FOR CHUTNY, PRESERVES, &c. &c.

Two-glass Pickle Frames, from Rs. 30 to Rs. 60.
Three-glass Pickle Frames, from Rs. 35 to Rs. 100.

LIQUOR OR SPIRIT FRAMES.

ELEGANT LIQUOR FRAMES of various handsome patterns, open and pierced frames, richly plated, and with two or with three best cut-glass bottles.

From Rs. 30 to Rs. 100.

SOUNDY & Co., Rampart Row, Bombay.

BOMBAY RECLAMATION COMPANY LIMITED.—(IN LIQUIDATION).—NOTICE.—The Transfer Books of this Company will be closed from one o'clock this day to TUESDAY the 18th instant in consequence of the General Meeting of Shareholders to be held on MONDAY the 17th.

JAMES G. SMITH. } Liquidators.
JAMES RANKEN. }

Elphinstone Circle, 12th February, 1868.

PORT CANNING LAND INVESTMENT, RECLAMATION, AND DOCK COMPANY (LIMITED).—It is hereby notified, by order of the Calcutta Board of Directors that the registration of transfer of SHARES in the Company, standing in the names of F. SCHILLER G. M. STRATHERS, H. REINHOLD, E. VANCUTSERE, J. M. HALL and J. BORRADAILE will be stopped until the first Call of Rupees one thousand per share be paid upon five hundred shares numbered 2796 to 3295.

RITCHIE, STEUART & Co., Secretaries and Treasurers.

Elphinstone Circle, Bombay, 3rd January, 1868.

NOW OPEN.

NEW GENERAL DRAPERY ESTABLISHMENT.

FOR THE SALE OF CHEAP GOODS.

FOR READY MONEY ONLY.

WATSON, SONS & Co.

CORNER OF CHURCH GATE STREET AND RAMPART ROW.

FOREST DEPARTMENT.
COLABA SUB-COLLECTORATE.

WILL be sold by Public Auction on Ramraz Bunder in Talooka Alibag, Angrias Colaba, on MONDAY, 16th March 1868, 849 logs of Blackwood, admirably suited for making furniture, such as tables, chairs, window frames, doors, &c., 12 to 15 feet in length, and 2 to 5 feet in circumference.

Ramraz Bunder is on the Chowl Creek, 6 hours sail from Bombay. The wood is all stacked on the bunder head conveniently for shipping.

All particulars can be learnt by reference to the undersigned on tour in the Districts.

A. T. SHUTTLEWORTH, Deputy Conservator of Forests, Colaba and Severndroog.

Deputy Conservator's Office, Kongleh, 1st Feb., 1868.

SELLING OFF.—Messrs ROGERS & Co beg to notify for the information of their constituents, and the Public generally, that owing to the winding up of their business, they will from this date, discontinue to dispense prescriptions or supply goods on credit.

They have now on hand an extensive and well selected stock of DRUGS, PATENT MEDICINES, CHEMICAL APPARATUS, FARINACEOUS PREPARATIONS, PERFUMES, SOAPS, TOILET REQUISITES, TOBACCOS and Sundries, which they will sell off (*for cash only*) at considerably reduced prices.

Messrs. R. and Co.'s business having been so long established, they deem it unnecessary to make any remark as to the quality of the goods they offer for sale.

They take this opportunity of returning their best thanks to those who have so kindly given them their support during the many years they have carried on business in this country, and trust that the advantage which their reduced prices now offer, will ensure a speedy clearance of their remaining stock.

Orders from outstations accompanied by a remittance will be promptly attended to.

In conclusion, Messrs. R & Co. respectfully request that all monies due to the firm be paid as early as possible.

22 Rampart Row, Bombay, 1st January 1868.

THOMSON & Co.,
CHEMISTS, DRUGGISTS, &c.,
22, APOLLO STREET.
(*Opposite the Secretariate.*)

MR. G. B. THOMSON (for the last four years Manager of the Byculla Establishment of Messrs. ROGERS & Co.,) begs to inform his friends, and the Public of Bombay and the Mofussil, that he has opened an establishment as above, and trusts by personal care and attention to business, moderation in charges, and the superior quality of all articles supplied to merit a share of Public Patronage. Physicians and Surgeons prescriptions entrusted to our care will be dispensed under our immediate superintendence with the best, and purest of Medicines.

Drugs, Chemicals, Genuine Patent Medicines.

Select preparations of all sorts.

Medicine Chests, Dietetic preparations of all kinds for Children and Invalids regularly received Overland to ensure their freshness.

Perfumery, Soaps and Cosmetiques from the best French and English Manufacturers.

Orders from Outstations carefully attended to and forwarded with despatch. As Messrs. T. & Co. live on the premises they will personally attend to all Medicines urgently required during the night.

NOTICE.—One Thousand two hundred and twenty Teak logs belonging to the Cochin Government and now lying in the Timber Depot at Ernacollum will be put up for sale by Public Auction on TUESDAY, the 10th March 1868 and following days.

2. The Auction will begin at noon.

3. The logs will be put up for sale in 61 lots of 20 logs each.

4. The logs will be sold by the Candy.

5. A Candy is equal to one Cubic Kole, a Kole being equal to 28¼ English Inches.

6. The contents of each log will be determined by its actual dimensions without reference to defects of any description, but a deduction of 15 per cent. from the amount purchase of each lot will be allowed for defects.

7. Purchasers will be required to deposit, on the day of sale, a sum equal to a third or the amounts of their respective purchases and to pay the remainder on the removal of the logs.

8. Payment to be made in Rupees or in Notes of the Branch Bank of Madras at Cochin.

9. The logs to be at the risk of the purchasers from the time they are knocked down to them.

10. The expense of puting the logs into the Backwater will be defrayed by the Cochin Government.

11. The whole of the Timber to be cleared away by the 30th April 1868 and such lots as may not be cleared away by that date will be re-sold at the risk and expense of the original purchasers who will forfeit the amount of their deposits and be responsible for any loss which may be sustained by the re-sale of the Timber but will not be entitled to any advantage resulting therefrom.

J. S. VERNEDE, Commercial Agent to the Cochin Government.

Commercial Office, Ernacollum in Cochin, 3rd February, 1868

137693

COMMERCIAL INTELLIGENCE

THE SHARE MARKET.

FRIDAY AFTERNOON.

THE Market opened with a pretty good demand for Back Bays, Mazagons, and Port Cannings. Back Bays advanced from 460 to 550, with hardly any sellers. Port Cannings from 265 to 275. Mazagons from 485 to 510 per share. New Bank of Bombay shares declined from 3¾ to 3½ premium. Market closed steady.

[BO]MBAY DAILY BILL AND STOCK LIST.

BANKS

Subscribed Capital	Nomi Value of Sh.	Paid up	Dividend.	Names.	Rates.
	Rs.	Rs.	pr.		
3,140,000	1,000	1,000	7	Bank of Bengal ..	1,850 pr share
1,045,000	500	500	....	Bank of Bombay..	61 per share
1,000,000	500	375	....	Ditto Ditto New.	3½ pm.
1,000,000	250	150	....	Bombay Pres. Bank.	100½ per share
2,000,000	200	200	....	Bombay Trading & Banking Association	58 per share.
2,000,000	100	100	....	Brokers Banking Company	68 per share
1,000,000	250	250	nil	Central Bank... ..	3 per share
800,000	200	200	5	Chartered Bank of India A. & China.	185 per share
800,000	200	25	13½	China Bank	6 per share.
700,000	250	250		Chartered Mercantile Bank of India London & China.	33 p ct prem
1,100,000	250	200	12	Comptoir d'Escompte d'Paris.. ..	Nominal.
1,000,000	200	500	9	Delhi and London...	No quot.
500,000	500	200	....	Indian Peninsular	17
				London & China Ba.	18½ p.
3,750,000	200	1,000	9	Madras Bank... ..	63 p. ct.
1,000,000	250	125	8 p ct.	National Bank of India	129 to 1
500,000	250	150	12	Oriental Bank Co.	75 p. s
600,000	200	200	----	Royal Bank of India	82 p. s
..	250	100	.. ..	Guzerat Bank	65 [nl.

SHIPPING COMPANIES.

500,000	5,000	35	----	Bombay Ship Co.....	2,250 per share
260,000	2,500	2,5[illegible]	2½	[illegible] Coast and River Steam Nav. Co...	600 per share
300,000	5,000	3,500	---	Bombay and Bengal Steam-ship Co.. ..	2,525 per share
150,000	4,000	2,500	----	Prince of W. Ship Co	1,500 per share
150,000	500	500	.---	Viegas Patent Ship & Foundry Co.	12[illegible] per share
	3,000	3,000	2[illegible]	Union Shipping Co. Limited.	100 per share.

FINANCIAL ASSOCIATIONS.

----	400	100	15	Bengal Credit Mob	76 per sh
1,600,000	400	130	....	Financial Asso. of India and China	38½ p. sha

LAND COMPANIES.

2,000,000	1,000	20	....	Back Bay Reclamation Co.	550 per share
1,080,000	1,000	1,000	30 p.s.	Elphinstone Land Co...	520 per share.
1,400,000	1,000	400	....	New Do.	65 sh
1,000,000	10,000	4,100	....	Frere Land Co. ..	135 per share
110,000	2,000	900	....	House and Land Investment Co...	No quotation
100,000	1,000	1,100	....	Mazagon Land and Reclamation Co.	510 per share
....	1,000	1,200	25 p.	Port Canning.. ..	275 per share
1,140,000	3,000	3,000	.. ..	Colaba Land Co...	95 per share

EXCHANGE.

On	Terms.	Rates
London Banks.. ..	4 months' sight	1s 10¼ to 1s 10 9/16d
Do. Credits.. ..	4 Do. do...	1s. 10 11/16d.
Do. Documents.. ..	4 Do. do...	1s. 10½d 1s. 10 15/16d
Calcutta....	At sight	100⅛.
Do.	30 days' sight..	99½.
Do.	60 Do. do. ..	99⅛.
Madras	30 Do. do. ...	1 dis
China..	60 days' sight..	216.

GOVERNMENT SECURITIES.

Government Securities		6 per cent.
Mercantile Bills..		8 do.
Four per cent. Do.'s 1835-36		
" " " 1842-43	}	94
" " " 1854-55		
Five per cent. Do.'s Rs. Loan 1856-57		108½
Five percent. Public Works Loan 1854-55		105
Five and a half per cent.		113½
Municipal 6 per cent. Loan		111½.

BANK OF BENGAL.

Government Securities	7 per cent.
Mercantile Bills	10 do.

PRICES OF BULLION, &c.

Sovereigns each	Rs. 10-8-0
Bank of England Notes	" 10-4
Spanish Dollars	" 225
Carolus	" 220
Mexican Dollars..	" 220
German Crowns	" 210
Five-Franc Pieces	" 223
Bar Silver	" 108-8
Gold Leaf	" 15-1
Bar Gold 10 oz. English	" 16-0

DAILY COTTON MARKET REPORT.

BOMBAY, 14TH FRIDAY, 1868.

		PER CANDY.
Oomrawuttee ..	Old ..	150 to 152
Akote ..	..	
Khandeish ..	..	145 to 147
Barsee ..	..	
Dhollera ..	..	160 to 165
Bhownuggur ..	..	
Broach ..	..	160 to 161
Veeravul ..	..	135 to 140
Vingorla ..	..	155 to 160
Compta ..	..	155 to 160
Dharwar Sawginned ..	..	167 to 167
Oomrawuttee ..	New ..	185 to 193
Akote ..	..	
Broach ..	..	190 to 195

Ready Sales... ... ... 950 Candies
For delivery 2,575
Market dull.

MILITARY.

ARRIVALS.—FEB. 14.

Tapp, Major General, Staff, on leave from Ahmedabad.
Walcott, Lieutenant P. S. A. C. General, on duty from Deololee.
Philips, Lieutenant, Poona Horse, on leave from Dhoolia.
Mein, Brigadier General, Royal Artillery, on duty from Bangalore.
Richardes, Major, 15th Regiment N. I., on leave from Ahmednuggur.
Rawlins, Captain, Royal Artillery, on duty from Kamptee.
Martin, Captain, Royal Artillery, on leave from Nagpore.
Rennick, Lieutenant, Royal Artillery, on duty from Kamptee.
Thorp, Surgeon, Inspector Medical Department, on leave from Belgaum.
Mitchel, Lieutenant, 1st Battalion Rifle Brigade, on duty from Kurrachee.

DEPARTURES.—FEB. 14.

Macqueen, Lieutenant Colonel, Bengal Staff Corps, on sick leave to Europe.
Cotton, Lieutenant, Madras Staff Corps, on furlough to England.
Mander, Captain, Royal Engineers, on duty to England.
Gerard, Lieutenant, Transport Train, on duty to Abyssinia.
McInroy, Captain, Transport Train, on duty, to Abyssinia.
Roe, Major, 11th Regiment, on leave to England.
Gregg, Captain, 9th Highlanders, to rejoin to Kamptee.
Battye, Captain, Bombay Staff Corps, to rejoin to Rajpootana.
Walcott, Lieutenant, P. S. A. C. General, on duty to Deololee.
Bradford, Major, Royal Artillery, on duty to Kamptee.

SHIPPING.

DAILY FREIGHT REPORT.—14TH FEB.

PORT.	COTTON.	SEED.
To London	....	......
" Liverpool....	£3 5s. 0d. to £3 10 0	£2 5s. 0d. to £2 10
By Overland Route ..	£5 10s. 0d. to £5 0 0	....
To China	Rs. 10 to 12 per bale.	....
" Mauritius	No business.	....

ARRIVALS.

Date.	Vessel.	Commander.	From.
Feb. 11.	Orwell	Gimblett	London, Oct. 5.
	Empress	Ellis	Cardiff, Sept. 27
	Wagjee	Nacoda...	Goa, Jan. 31

DEPARTURES.

Date.	Vessel.	Commander.	Destination.
Feb. 14.	Rangoon (s)......	Renoldson	Aden and Suez.
	Herald	Thompson	Liverpool.

INTELLIGENCE.

Per ship *City of Ningpo*.—On the 4th December spoke the ship *Mangalore*, to Bombay, lat. 8-5 S. long. 31-25 W., On the 19th January ship *Otago*, to Bombay, lat. 15-6 S. long. 67-29 E. On 22nd January, ship *Harmony*, to Bombay, lat-10-47 S. long. 67-40 E., 126 days out.

The following vessels obtained their port clearances yesterday:—
Steamer *Behar*, Perrins, bound to China.
Ship *Federic Tudor*, Bradford, bound to Liverpool.

The ship *Ajak*, for Havre, began to load yesterday.

POSTAL NOTICES.

For Post on the S. E. Line of the G. I. P. Railway, *i. e.* for Poona the Deccan, S. M. Country, and Madras Presidency 12 noon; after packet letters, 1 P. M.

For Post on the S. E. Line of the G. I. P. Railway, *i. e.* for Stations on the Railway line as far as Poona 8 A. M.

For Post on the B. B. and C. I. Railway, *i. e.* for Post Offices on the Railway Line, Guzerat, Scinde, Katiawar, and Kutch 7 A. M.; after Packet letters 8 A. M.

Registered Letters and Banghy Parcels for despatch by all Mails will be received, except on Sundays, from 7 to 8 A. M and from noon 2 to 5 P. M.

OCEAN MAILS.

The following Ocean Mails will be made up and despatched at the time named:—

	Date of departure.	Mail will close	An after Packet will be made.
China, Ceylon, Penang, Singapore, Hongkong	15th and 30th.	6 P. M. previous evening.	7 A. M. on the day of departure
Cape of Good Hope, Mauritius, Natal, Reunion, St. Helena	15th.	Ditto.	Ditto.
Muscat, Persian Gulf, Bussorah, Bagdad	3rd and 17th.	12 noon on the day of departure.	None
Ratnagherry, Vingoorla, Goa, Karwar, Beypore, Mangalore, Cochin, Calicut, Cannanore, Tellicherry	Every Saturday.	1 noon on the day of departure.	None.
Kurrachee	12 hours after the arrival of each Overland Mail.		None.

Distance	miles.	20 Tolahs.	50 Tolahs.	100 Tolahs.	Per 100 Tolahs beyond.
		Weight not exceeding			
		Rs. As.	Rs. As.	Rs. As.	Rs. As.
Not exceeding	300	0 4	0 8	0 12	0 12
"	600	0 8	1 0	1 8	1 8
"	900	0 12	1 8	2 4	2 4
"	1200	1 0	2 0	3 0	3 0
Above	1200	1 4	2 8	3 12	3 0

NEW ADVERTISEMENTS.

NOW READY.

THE ABRIDGED EDITION OF THE BOMBAY

ALMANAC & DIRECTORY FOR 1868.

PRICE RUPEES 1½.

NOW READY

AT THE "BOMBAY GAZETTE" PRESS,

THE BOMBAY ALMANAC & DIRECTORY FOR 1868.

PRICE RUPEES 8; BY POST RUPEES 8½

"PUNCH IN INDIA,"

No. 11—VOL. 2.

May be had at the *Bombay Gazette* Press, Fort, and at Messrs. THACKER, VINING & Co.'s, Rampart Row, Price Rs. 2 per copy.

TO BE PUBLISHED,

WITH THE CO-OPERATION OF THE MUNICIPAL COMMISSIONER AND PERIODICALLY AS THE BUSINESS OF THE MUNICIPALITY MAY DETERMINE,

THE BOMBAY MUNICIPAL RECORD FOR 1868.

THE great importance and rapid increase of municipal business, as well as the wide-spread interest felt by the public in all matters relating to the Municipality since the passing of the Act of 1865, point to the necessity of publishing the Municipal business in a more convenient and systematic form than that presented by the files of a daily newspaper or the documents disjointedly issued from the Municipal office. At present neither the Justices nor the public can refer without much trouble to the past business of the Municipality, and it is to place within their hands an easy means of reference to current affairs (and, it is hoped, to remunerate the projector, as well) that "The Municipal Record" has been designed "The Municipal Record" will contain a full report of the meetings of the Bench of Justices, (the speeches to be previously revised as far as possible by the speakers themselves); all papers which may be issued by the Municipal Commissioner and officers of the Municipality generally; and in fact every scrap of information (such as the recent opening of the Nul Market, and the present strike of the Butchers) relating to the Municipality. The publication will be a kind of local municipal "Hansard" with this difference that, in addition to the regular proceedings of the Bench of Justices, it will contain a file of the papers published during each year and the miscellaneous business of the municipality generally.

The page will be of the same size as a page of Chambers's Journal. The date of periodical publication will depend on the Bench meetings and the issue of municipal documents. Its parts may be published twice in a month, or monthly, or not for two months as the circumstances named determine. It will be a leading object to issue the proceedings of each Bench meeting within a few days after the meeting has taken place. At the end of the year a carefully prepared Index will be issued and the volume may be bound and preserved for future reference. It is impossible to predict the size of the volume, but it is expected that it may run to 300 or 400 pages. The price of the work will be Rupees Twelve per annum, which on an average is equal to only one Rupee per month—a small sum for so great a boon.

It is proper to state that though the work will be published with the sanction and co-operation of the Municipal Commissioner, the Municipality has no pecuniary risk or interest in it.

Orders for the work by the Justices and the general public will be registered at the "Bombay Gazette" Press, by the proprietor of which it has been projected.

Bombay Gazette Press, 7th January, 1868.

NOW READY.

SECOND EDITION OF THE INDIAN TRAVELLERS' GUIDE FOR FEBRUARY.

PRICE—EIGHT ANNAS.

May be had at all Railway Stations and of the following AGENTS:
Bombay and Poona:—Messrs. Chesson and Woodhall.
Bombay:—Messrs. Thacker, Vining & Co.
Poona:—Messrs. Thacker & Co.
London:—Mr. G. Street, 30, Cornhill.

Published at the *Bombay Gazette* Press.

A COPPER PLATE ENGRAVER WANTED.—Apply at the BOMBAY GAZETTE PRESS.

WANTED, in the neighbourhood of the Cathedral, A GODOWN, to hold about seven hundred Packages. Address A. B., *Gazette Office*, stating rent required.

APPLICATION having been made to the High Court of Judicature at Bombay, that LETTERS OF ADMINISTRATION of Goods, Chattels, Rights, Credits, Estate and Effects of the late SUCKER KESSOW PANACHUND, late of Bombay, Hindoo Inhabitant, may be granted to BAEE JEEAKA, HIS WIDOW, all persons concerned therein, are hereby apprised thereof.—Dated this 14th February 1868.

KHUNDERAO MOROJEE,
Applicant's Proctor.

FORT PRESS COMPANY (LIMITED.)—NOTICE is hereby given that a Dividend of Rupees One Thousand per share has been declared, and will be payable at the Offices of the Secretaries and Treasurers on and after MONDAY, the 17th instant, to all registered Shareholders on production of Share Certificates.

EWART, LATHAM & Co.,
15th February, 1868. Secretaries and Treasurers.

NOTICE.—Consignees of Cargo per Ship "BETH SHAN," arrived from Mauritius, are requested to despatch boats at once to take delivery; otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship *Beth Shan*.
Bombay, 14th February, 1868.

NOTICE.—Consignees of Cargo per Ship "CITY of NINGPO," arrived from Glasgow, are requested to despatch boats at once to take delivery; otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship *City of Ningpo*.
Bombay, 14th February, 1868.

NOTICE.—The Executive Commissariat Officer at the Presidency will receive Sealed Tenders up to 12 o'clock noon, on MONDAY next, the 17th instant, for the supply of—

2,000 Cholera Belts.
12 Mochies' Tools.
25 Hides, Cow.
25 Hides, Buffaloe.
3,000 Pairs Boots, Country.
6,000 Mirzaies.
3,000 Dhooputta, 2½ yards long by 2½ feet wide.
3,000 Clothes Brush.
3,000 Shoe Brush.
3,000 Boxes, Blacking.
750 lbs. Pipe Clay.
3,000 Brass Lotas, small, 5½ inches 3½ inches deep.
3,000 Brass Lotas, large.
3,000 Tawas, Iron, 9 inches wide.
3,000 Thallies, Brass, 9 inches wide 2 inches deep.
3,000 Kattora, Brass.
3,000 Chimcha, Brass.
3,000 Chimta, Iron.

As per Musters open for inspection in this Office.

A Cash deposit of ten per cent., calculated on the cost of the articles at the tendered rates, should accompany each tender, which deposit will be forfeited in the event of the articles not being supplied within the time herein stated, or being tendered inferior to the musters.

The above articles must be supplied within ten days from the acceptance of the tender, and they will be subject to Survey, and the decision of the Executive Commissariat Officer will be final as regards its rejection or otherwise.

Forms of tenders and other information may be obtained on application to this office.

No reason will be assigned for the rejection of any tender.

C. F. KEAYS, Captain,
Executive Commissariat Officer, Presidency.
Bombay, Executive Commissariat Office, 14th February, 1868.

THE "BOMBAY SATURDAY REVIEW" IS *Published every Saturday Evening.*

THE "BOMBAY SATURDAY REVIEW" OF TO-DAY WILL CONTAIN.

LEADING ARTICLES:—
I.—Our Afghan Frontier Policy.
II.—Ireland and the Land Problems.
III.—A Governor in Council for Bengal.
IV.—M. Muller's Chips from a German Workshop.
THE WEEK.
LOCAL AND GENERAL NEWS.
LATEST TELEGRAPHIC INFORMATION, EUROPEAN AND INDIAN.
COMMENTS ON THE WEEK, WITH ALL THE COMMERCIAL, SHIPPING & MILITARY NEWS OF THE WEEK.

TERMS OF SUBSCRIPTION.
Post Edition...Rs. 23 4 per Annum (in Advance).
" " 2 8 per Month.
Town Edition " 20 0 per Annum (in Advance).
" " 2 0 per Month.

RATES OF ADVERTISING.
Five lines and under ....Rs. 4 0
Sixth and succeeding lines, each............ " 0 6

Printed and Published at the *Bombay Gazette* Office, Meadow Street, Fort, Bombay.

NEW ADVERTISEMENTS.

PORT WINE.—JUST IMPORTED direct from O'PORTO, a consignment of excellent OLD PORT WINE, at Rs. 24 per dozen for cash only, or Rs. 2-8 per bottle. Apply to No. 6, Hummum Street, Fort. J. NEUBERG.

BOMBAY REGATTA.

SATURDAY, THE 22ND FEBRUARY, 1868.

Under the patronage of His Excellency the Right Hon'ble Sir Seymour Fitzgerald, K. C. S. I.

PRESIDENT, CAPTAIN YOUNG, C B.

STEWARDS.

Captain MORLAND. | HAMILTON MAXWELL, Esq.
HENRY FORMAN, Esq. | H. E. ASTLEY, Esq.
C. P. COOPER, Esq. | P. A. R. OLBFIELD, Esq.
Captain G. P. ROBINSON.
Captain G. F. HENRY.

HONORARY SECRETARY.—THOS. E. TAYLOR, Esq.

RACES.

1ST RACE.—Sailing Match for Fore and Aft decked vessels of 25 tons and upwards. Time allowed for Tonnage. Entrance 2 Gold Mohurs.

2ND RACE.—Sailing Match for native rigged Yachts over 15 tons allowance for Tonnage. Entrance 2 Gold Mohurs.

3RD RACE.—Sailing Match for Fore and Aft Yachts under 25 tons allowance for length. Entrance 1 Gold Mohur.

4TH RACE.—Sailing Match for Government Departmental Small Pilot and Custom House Boats. To be handicapped. Entrance Rs 10.

5TH RACE.—Sailing Match for Dubash Boats and all Boats other than Yachts. No allowance. Entrance Rs. 10.

6TH RACE.—Sailing Match for all Ship's sailing Boats of any size or rig. No allowance. Entrance Rs. 10.

ROWING MATCHES.

1ST RACE.—For Ship's Gigs pulling 6 oars. Entrance Rs. 10.

2ND RACE.—For all other Ship's Gigs pulling less than 6 oars. Entrance Rs. 5.

3RD RACE.—For gentlemen amateur, four oars. Entrance 1 gold mohur.

4TH RACE.—For Ship's Cutters. Entrance Rs. 5.

5TH RACE.—For Jolly-boats pulling 2 oars. Entrance Rs. 2.

6TH RACE.—For Tonies or Canoes pulling 4 paddles. Entrance Rs. 1.

7TH RACE.—For Tonies or Canoes pulling 2 paddles. Entrance Rs. 1.

Entries to be sent to the Honorary Secretary, and entrance money paid before noon on Wednesday the 19th instant.

Boats after entering must race or forfeit entrance fee.

By the kind permission of Captain Grogan the steam ship "QUEEN" has been placed at the disposal of the Stewards as Flagship. For further particulars, apply to

THOS. E. TAYLOR, Hon. Secy.
Tamarind Lane, Fort.

BOMBAY ASSEMBLIES.—SUBSCRIBERS are informed that the next Assembly will take place at FRAMJEE HALL, Breach Candy, on MONDAY EVENING, the 17th instant, instead of TUESDAY the 18th.
Malabar Hill, 9th February, 1868.

The Bombay Gazette

SATURDAY, FEBRUARY 15, 1868.

PEOPLE who are not blind may perhaps have observed that Bombay is decorated by the presence of two or three Scotchmen. These gentlemen have, we understand, wandered to this heathen land from philanthropic motives only. Blessed with unlimited pecuniary resources, they might, if so minded, have stayed at home to feed their multitudinous flocks. But a call came unto them. As we do not happen to be enrolled amongst the elect, we are unable to give the exact words of the call. The pith of it was, however, "Depart unto the far East, ye braw laddies; and, by hook or by crook, grab what ye can."

With that unselfish feeling which characterises the Scotch, the gentlemen in question set out for India. They arrived in Bombay, and pitched their tent. As the months and years rolled on they turned the stream of profit into their abode; and thereupon wrote to the ancestral halls for more laddies. Sundry gentlemen with high cheek-bones turned up in course of time, and the ball was kept a rolling. And at this moment it is not improbable that—if you looked well about you, at least one dozen Scotchmen might be seen in Bombay. Fine, noble, warm-hearted fellows; not a bit of meanness in any one of them!

The Scotch character is perhaps (in the estimation of the Scotch) one of the noblest characters to be met with on this earth. Whoever heard of a Scotchman loving money, doing a dirty trick, or driving a too keen bargain? With most symmetrical features they possess generous and warm hearts. For persons who are likely to require a "bawbee" from them they entertain a peculiar affection. If you ever go to the Scotch Kirk you may see the gentlemen of whom we are writing standing up to pray, and sitting down to sing. The attitudes appear somewhat odd to the non-elect, but no doubt they are all right. If there be any man living on the face of this earth who knows how to make the best of both worlds you may be sure that he is a Scotchman. So far as we know no records exist of the terms upon which Scotchmen enter Heaven. We feel perfectly certain, however, that they attempt to get in at a cheaper rate than other people. Perhaps they succeed; who knows? Brass does a great deal in this world, and perhaps it may do something in the other! The Scotch character is beyond all question singularly attractive. There is something so soft, so loving, so unsuspicious, about it. A Scotchman never looks at you out of the corner of his eye, as much as to say, "Nae! Nae! ye dinna catch *this* bairn napping!" The Scotch voice is so silvery and mellow: the Scotch manner is so gushing and frank: the Scotch pronunciation is so classical and pure! Charming, loveable, delightful people, every one of them! Girls born south of the Tweed love Scotchmen with all their hearts. Certainly, if we were a young lady, we would marry a Scotchman, if we could not get anybody else. There is nothing in the shape of a porcupine quill about a Scotchman; no angularity of temperament; no crookedness of thought, or word or deed. All is as clear and open and warm as the noonday sun!

And yet—strange to say—there are perverse people in this world who do not like Scotchmen. It seems very hard that a virtuous and saintly people like the Scotch should be misjudged. But so it is! In some quarters stories are current of mean, dirty, treacherous, dishonourable deeds done by Scotchmen. Calumnies, of course. No man who has mixed much with the world would believe a Scotchman to be anything lower than an angel. During recent years in Bombay, Scotchmen have, as we all know, never touched pitch. How sweet it must be to lay the weary head upon the virtuous pillow, and to murmur the Scotchman's prayer, "I thank God that I am not as other men are!"

WE commented some time ago upon the subject of large families, and the difficulties which the middle classes experienced in providing careers for their sons partly on account of the growing expenses of the age, and partly because almost every profession—indeed we may discard the limitation—and say every profession is choked up by a crowd of hungry scramblers for its smallest crumbs. We stated, furthermore, that the facilities of outlet, which the colonies once afforded to young professional men, have, by reason of their own growing population, and importance, passed away, since the colonial bar, the church, medicine, and the applied science professions, are being recruited to the fullest extent from local sources. At the same time, no great national calamity, no prolonged war, nor any new and exciting discovery, has intervened to reduce, or draw off the home superabundance. Nobody, of course, would have the horrible wickedness to regret the immunity which England has so long enjoyed, from any great outbreak of a pestilential nature; but still, the fact remains, that, when pestilences do break out, those who survive are in a practical, or rather, let us say, in a personal sense, benefitted by their pruning influences just as the vegetable world is liable to become stifled by its own luxuriance, but for the weeding hand of the judicious gardener. When a seed bed is too thickly sown, we all know that no amount of fertility in the soil will produce healthy, or fully developed plants, if the young shoots are not carefully preserved by weeding from a too close contiguity. And just so is it with humanity, when as now from a combination of circumstances, the weeding process has ceased, while the warmth, and humidity of the atmosphere, and the fertility of the soil, that is to say, the activity of trade and the success which usually waits upon success had stimulated growth to an almost startling activity. Given a forcing bed, composed of the richest soil, favourably situated, and carefully tended, *and* thickly sown with seed—what is the result? So, given a prosperous society, which for years has enjoyed every *stimulus* to procreation, and a cessation of the old systems of weeding, and we get substantially the same result. What then are we to do? There is we know a method of meeting social problems of this sort, by remarking that all things are ordered for the best, and that God will provide—a theory which we observe enjoys great favour with Mr. Gladstone. If by this is meant, that the Almighty has conferred upon man the power of reasoning, and foreseeing, we have nothing to say; but if it mean that a professional man, who has not had time to save, or even if he have, can secure for his children, a slice of the general cake, for which slice, there are half a dozen other hungry claimants, and that the fathers of those half dozen, can do the same, and all merely by following out that vague plan of operations, which is called trusting in providence, we do not detect much comfort in the prescription. It is one which can be indefinitely expanded, till it drifts into the region of broad nonsense. Thus, if it be said, upon the authority of certain scriptural passages, that by a sufficient trust in Him, the Almighty will suitably provide all that is good, and needful for the young, the proposition may with every propriety, be pushed backwards to the nursery, and education being a good and needful thing, impecuneous parents might righteously neglect their children's culture, to the extent of preferring to trust in providence, rather than to paying schoolmasters and governesses. But this is idle quibbling. None but the veriest fanatic, or the most indolent and selfish men, would rest content with any such distortion of the wholesome precepts of the scriptures. To think that a man may trust in providence, and walk with eyes open to the brink of a precipice, and yet not suffer, is simply to think foolishness; but to say that God has given man reasoning perceptions, and that, by them, he shall be saved from such a peril, is merely a laboured way of saying that a man knows that under such and such circumstances, he would break his neck. We may be also met by argument of another kind, in discussing this topic. We are told that a mob of unnecessary gentlemen, who can get no work to do, are not to be pitied. Why, it is asked should they desire to be gentlemen? So long as they are honest, and pious, what need have they of worldly advantages? and so on. A man who walks in the right way, need not cumber himself with care as to what his position in life may be. So that he walk virtuously, let his lot be a crust, so shall he lay up treasure which fadeth not away, and again so on. Now, nothing could be more cheaply edifying than this nor anything much easier to say. When one is within the circle oneself, the practice of preaching resignation, and of administering moral wet blankets to the ineffectual ardour of those struggling at the barrier, affords one a gentle excitement, and to many people, the comfort of believing that they are actually doing a good and holy thing. People of this sort, always remind us of a batch of poultry going to roost in a tree. The full feathered young pullets, and the gorgeously plumed cocks, soar up lightly to the cosy branches, while the twilight is yet with them, and then, having comfortably settled themselves, and disposed their plumage to the best advantage, calmly twist their heads upon one side, and watch the efforts of the unfledged or half-fledged, or weaklings below, who are almost battering themselves to pieces, with their ineffectual struggles to ascend. The complacent cooing sound, which those above emit while the latter with lamentable chirps, continue their abortive efforts, is quite after the *de haut en bas* style of moral lecture, of the higher order of bipeds. The profound obliviousness which darkness induces, among the successful roosters, to the fact that their hapless fellows are squatting perforce, on the cold damp ground below, is as equally characteristic of their human types, when they have delivered their smug theory of trust in providence. The fowls in the branches, watch a little while, with languid interest, and, no doubt, occasionally chuckle out a hope that some good housewife will come along, and assist their unfortunate companions below. Whether, after they get sleepy, the good housewife really does come, they are far too comfortable to stay awake to observe. But all this complacent advice-giving is scattered to the winds by a single fact. A man whose blood may be ever so blue, may be willing to set his sons to any species of honest livelihood—but *what?* clerks? shopmen? navvies? miners? bricklayers? But it happens that the markets in the former instances are equally full of far better fitted candidates, and that the latter, are not only suffering from severe competition, but are pursuits in which they would be shouldered out by any professional, with a thicker head doubtless, but yet with a far broader back. In point of fact, the humility theory, is just as false and canting in principle, as is the whole animal piety theory. A man can no more secure an endurable existence, by an unlimited indulgence in passive faith, than by an unbounded humility. We have thus then arrived at the point at which we aimed the other day, viz. the existence of a large surplus population of gentlemen's sons, without any reasonable prospect before us, either of diminishing the supply, or of increasing the number of professional perches for them in the social roost. What then is to be done? We take up our parable where we laid it down, and again suggest the expediency of utilising this element of national strength which is now running so hopelessly to seed, by the formation of a corps of Light Cavalry Guards.

No doubt, in these prosaic days, a proposal to restore to the military service of the country, an element which, throughout history, has seldom hitherto been wanting, and which, when existing, has invariably been distinguished by the highest and truest form of courage, may sound somewhat unpractical. But we submit that it is, on the contrary, in every sense practical, so far as utilizing an unemployed mass of magnificent military material goes. A force of cavalry of this description, liberally organised, might be raised five thousand strong, in six months. But it would require a very carefully defined constitution. In the first place, its attractions should not be such as to prejudice the commissioned ranks of the rest of the service; nor, on the other hand, should it be lowered to a limit, admitting men who could find employment elsewhere. It would be one thing to open out a reproductive field for the employment of prospectless gentlemen's sons, such as those, of whom there are thousands, whose father's sudden decease or loss of property, have thrown upon the world, well educated, and well bred, but penniless, and deprived of all speciality. But it would be another to foster the restless tendencies of every flighty headed shop boy. How many a high spirited lad, the Clive Newcomes of society, have, by some unlucky stroke of fortune, had their hopes and prospects suddenly blighted, and found themselves compelled to abandon their ardent predilections for a military, or naval career, to face a blank, dreary world—friendless, and unfortified with a single special qualification? These are they, to whom such a career, as that which we indicate, would be a priceless boon. Admitted by nomination, and a tolerably severe pass examination, both in acquirements and antecedents, handsomely dressed, well mounted, and officered by first class men, to whom commands in the corps might be encouraged to rank among the great prizes and honours of the service, paid at a rate consistent with comfort and contentment, their *non*-commissioned officers, ranking in privileges, at any rate of a social character, with the officers of the army at large, endowed with certain discreet privileges, but not allowed, until at least, *non*-commissioned promotion had been obtained, even if then, to appear in *mufti*, a brigade of cavalry might be raised, such as the records of our chivalry of old would hardly supply a finer example of. That the Cleons of the day, would raise a loud outcry, were such a scheme ever taken up, we should have to expect, although no particular reason exists. Why their outcries should be held in much regard, against the manifest advantages of the scheme, but we venture to predict that, if ever England has to put forth her whole strength, as she did in the years between '54 and '59, the proposal will find more favour, than that of a second rummage for legionaries, throughout all the back slums of the continent.

WE understand that a communication has been received from Her Majesty's Secretary of State for India authorising the local Government to complete the Victoria and Albert Museum. This arrangement will relieve the Hon'ble Mr. Munguldas Nathoobhoy and Mr. Venayekrow Jugonath Sunkersett from their liabilities in respect to the building contract and—perhaps—save Dr. Birdwood from being sent to limbo.

THE *Athenæum*:—A correspondent requests us to present his compliments to the English language, and to beg its acceptance of a couple of new words. In one of the Abyssinian telegrams, it seems that the name of a chief either was sent as, or was corrected into, *Wagsham*. The Abyssinian must not keep this for himself; it is the very word for a *hoax* and is more easily pronounced than a word with an aspirate at the beginning and an *x* at the end. And now what is a swindle, a hoax with intent to defraud? Why a *swagsham*, of course.

THE *Spectator*:—The Republican Convention of the United States meets on the 20th of May at Chicago to decide on its candidate for the Presidency, and the Republican journals, with the *Tribune* at their head, are promising in advance to adhere to its decision. The great difficulty is the reluctance of the extreme Radicals, who control perhaps a third of the party in the North and 800,000 Negro votes in the South, to vote for General Grant without a declaration of principles. They want Mr. Chase. If this difficulty can be overcome the chances are a hundred to one in favour of General Grant, but if the one chance turn up, we venture to predict the nominee will be a "dark horse." No candidate not utterly unknown, and supported, therefore, for party reasons only, could possibly beat the General, who, if thrown over by the Chicago Convention, will be instantly nominated by the Democrats. If the Republicans accept him the Democrats will probably name Mr. Pendleton, merely as a test of their own strength. We trust the gentlemen at Chicago will be a little careful for once in their selection of a Vice-President. The election is not till November, the entrance into office not till March 1869.

THE *Pall Mall Gazette*:—From a supplement to the *Alpine Journal*, recently published, which contains an account of new ascents and expeditions accomplished in the summer of 1867, it would appear that the members of the Alpine Club were not idle last year. There are, however, very few high peaks left for first ascents, and the records of the club relate chiefly to more detailed attacks upon points which have been hitherto left untouched in the rage for the highest summits. There are signs, also, of Switzerland becoming exhausted, and the superabundant energy of young England has to be worked off in the bordering districts, in Tyrol, Lombardy, and so on. The Matterhorn has entirely failed to keep up its character, having been ascended by more than one adventurous party, English and otherwise. It was ascended on August 14 by Mr. Grove, accompanied by the guides who conducted Abbe Gorret Ame to the summit on the memorable occasion when Mr. Whymper's party, ascending from another side, reached the summit before their rivals, and paid the penalty of their hardihood by the catastrophe we all remember. Mr. Grove took the route which his guides had discovered on that occasion. Another ascent was made on September 13 by a native party from Val Tournanche, none of whom had previously been to the summit. They were accompanied as far as the base of the final pyramid by a young woman bearing the name of Carrel, a name borne by so many good guides and mountaineers of that district. Two of the party discovered a new and comparatively easy route to the summit, by the south *arete*, and succeeded in fixing a Manilla cord, fifteen yards long, in the only difficult place of the final ascent. By this route the same two men conducted an Englishman to the summit on October 1. Thus, although the Matterhorn will never become a favourite promenade for tourists, it no longer ranks among impossible summits, and can scarcely be called the most dangerous of mountains.

LATEST NEWS.

REUTER'S TELEGRAMS.

(*By direct Overland Telegraph.*)

LONDON, 4TH FEB., MORNING.

Information from Senafe, dated the 28th January, states that Sir Robert Napier was about to start for the front, and that the Brigade of all arms was advancing on Antalo.

Dr. Muir has been appointed principal medical officer to the forces in India.

The shareholders of the Calcutta and South Eastern Railway have agreed to surrender their undertaking to Government.

Professor Wheatstone has been Knighted.

OBITUARY.—General W. H. Marshall, Capt. F. C. Shubbs, General George Whitlock.

(*By Indian Telegraph.*)

CALCUTTA, 14TH FEB.

Government paper. { Fours 6 Rupees. Fives 9½. Fives & half 14½.
Exchange, six months' sight 1s. 11½d.
Freights dead weight Rice £3 7s. 6d.
Jute, £3 7s. 6d.
Seeds Linseed £3 15s.
Shirtings Rs. 5-13 to Rs. 5-15.
Madapollams, Rs. 2-5 to Rs. 2-7.
Mule Twist, 5 as. 6 pies.
Market for Piece Goods, firm.
Market for Twist, maintained.

BOMBAY.

THE following additional contribution, in aid of the crew of the *Iolar*, has been received at the Master Attendant's office:—W. T. M. Rs. 25.

THE Director of the Indo-European telegraph line yesterday reported to Government that the Turkish line was right to Constantinople; that the Egyptian line was right; and that the Persian line interrupted beyond Teheran.

THE Acting Senior Magistrate yesterday committed Dewjee Durmajee, a calassee, for trial at the next Criminal Sessions, on a charge of culpable homicide amounting to murder, by causing the death of one Canoo Pandoo.

THOS. JONES, who was apprehended for having caused the death of one Mathew Smith, by throwing him out of a window in Duncan Road, was yesterday committed by Mr. John Connon, at the Fort Police Court, for trial at the next Criminal Sessions, on a charge of culpable homicide not amounting to murder.

THE following additional passengers sailed yesterday per P. and O. Company's Steamer *Rangoon*, Captain Renoldson, to Aden and Suez:—

For Southampton.
Mr. Thomas Dobson, | Capt. St. John,
" and Mrs. Richard Howard, | Mrs. Walton and child,
" A. Harvey, | Mr. W. Dickson,
Mrs. Finch and 2 infants, | " J. Cunningham,
" John Fox,

For Marseilles.
Mr. Black, | Mr. J. V. Vinay,
" Shojaooden Tyabjee, | " Seddon,
" Nujmooden Tyabjee, | " H. W. Payne,

For Suez.
Mr. Hogarth.

MAILS will be made up for Aden, Abyssinia, Egypt, Great Britain, and foreign Europe by the transport *Thales*, which will leave Bombay on the 18th instant, and is expected to reach Aden in time for the Calcutta homeward mail steamer.

The Letter Boxes at the General Post Office will be closed at 10 A. M., and the letters will be liable to the following rates of Postage:—
For Abyssinia and Aden—Indian rates.
For Egypt—British rates at 8 annas per ½ ounce.
For England and the Continent—The usual steam postage rates.
Registered letters will be received until 6 P. M. of the previous day.

AT an ordinary general meeting of the shareholders of the Fort Press Company held yesterday afternoon at the office of Messrs Ewart, Latham & Co., Mr. E. Astley in the chair, the balance-sheet for the past year was submitted to the shareholders, and was unanimously adopted. It was resolved that a dividend of Rs. 1,000 per share be declared payable on and after the 17th instant, and that the remaining balance of profit and loss, amounting to Rs. 7,976, be carried to the credit of the building and machinery account. Mr. Alfred Wake was elected a director of the company, and Messrs. Shapoorjee Jeevajee and Shamjee Jadow were re-elected as Directors. Mr. R. D. Lowjee was appointed sole auditor for the current year.

FATAL ACCIDENT.—A Coroner's inquest was held on Thursday last, at the P. and O. Co.'s Dockyard, Mazagon, concerning the death of a labourer named Balla Ramchunder. It appears that about 8 30 A. M. on Thursday, deceased and a number of other labourers were engaged in removing iron sheet plates from a stack. The plates were placed in a heap slanting against a wooden railing, and were confined together by two iron hooks. The hooks having been removed by somebody, the plates successively fell forward, and came with such violence against the deceased's head, that his skull was fractured and his brains dashed out, and he died shortly afterwards on the spot. A verdict of accidental death was recorded by the Coroner.

INDO-EUROPEAN TELEGRAPH.—Latest dates of telegrams received during the last 24 hours ending at 8 P. M. yesterday, were as follows:—
From United Kingdom, via Turkey, 8th and 10th February.
From Continent of Europe, via Turkey, 3rd February.
The time occupied in the transmission of messages to Bombay from 8 P. M. of the 13th to 8 P. M. of the 14th February were as follows:—

To Bombay	Max.	Min.
From Kurrachee	9 29	0 20
" Calcutta via Agra......	one in. 1h.	6 mt.
" Calcutta via Madras...	23 33	7 15
" Madras	11 0	2 5

Communication between Bombay and Kurrachee perfect.

THE BOMBAY REGATTA.

IT will be seen by an advertisement in another column that the Bombay Regatta is to come off on Saturday afternoon next.

There is an abundance of sport provided, no less than thirteen races being down in the programme.

Entries must be sent in, and entrance money paid, before noon on Wednesday next.

POONA GUP ABOUT THE ABYSSINIAN EXPEDITION.

THE *Deccan Herald* of yesterday has the following:—A rumour has just reached us, from a source on which we think we can rely, that a small scouting party, consisting of an officer and a few men, who were detailed for a very particular and dangerous service, have been captured and carried off by the Abyssinians, who are fast filling the passes in the neighbourhood of Antalo. We have been told the name of the officer, who belongs to the Bombay Army, and is well known in Poona, but, for obvious reasons, we suppress it until the rumour is confirmed; it being quite possible that the whole thing is a hoax. We also hear that Theodorus's "old enemies "have all given in and are tendering him their "services all round for a combined endeavour "to drive the invaders into the sea, from whence "they came." Our intention of investing Magdala by a railway, has, we are assured, mightily tickled the fancy of the great Theodorus; who "laughed consumedly" when it was explained to him.

THE CHARGE OF BIGAMY AGAINST CAPTAIN ELLIS.

THE enquiry into the charge of marrying again, during the lifetime of his wife, preferred against Captain Francis Mitchell Ellis, by Mrs Elizabeth Ellis, was resumed yesterday before Mr. R. H. Showell, the Second Magistrate of Police.

Mr. Judge, solicitor, defended the prisoner.

Mrs. Winifred Rendell sworn:—I am a married woman. My husband is a pensioned conductor. We both live at Poona. I know the prosecutrix. She is my daughter. I know Mr. Ellis also. He married my daughter, the prosecutrix, in 1853, at Poona. They had two children. I cannot recollect how long Mr. Ellis and his wife lived together, but they separated. The prosecutrix was with me at Poona in the early part of 1860. I do not know where her husband was then. I believe he had left Bombay. I am not aware that my daughter and her husband ever met or came together again. I am not aware of my own knowledge that the prisoner, Mr. Ellis, was aware in the year 1865 or 1866 that his wife was alive. I was aware that prosecutrix was alive, and the place where I understood her to be was Simla.

Cross-examined by Mr. Judge:—I never communicated direct with Mr. Ellis after my daughter was separated from him, nor he to me. I do not recollect whether it was in the year 1857 that my daughter was separated from her husband. To the best of my belief it was not so far back as that. I recollect an agreement being made by Mr. Ellis to allow Rs. 50 a month to his wife to separate. I do not recollect whether they separated before the agreement or not. I cannot swear whether the agreement was dated the 11th September 1857, or whether it was not. Between the time of my daughter's separation and my seeing her in 1860, I know that she was living in Bombay. I recollect that Mr. Ellis discontinued paying the Rs. 50 a month, but I don't recollect whether it was a month or two after the agreement or not. I do not recollect why he discontinued payment; nor do I recollect whether it was shortly after this discontinuance that I last saw my daughter at Poona. Prosecutrix left Bombay shortly after I last saw her at Poona. I have a bad memory for dates and years—many years back. I mean, as far as seven or eight years back, I could not recollect whether even an important event took place in the year 1857, '58 or '59 without a great deal of consideration, and even then I may not be able to bring my memory to bear upon it. After a great deal of consideration I cannot bring it to mind whether my daughter separated from the prisoner in the year 1857, '58, or '59. I do not know how long it was after the separation that I last saw my daughter at Poona. I cannot recollect whether it was a few months or a few years. My reason for stating the year 1860 is that my husband had just left for England about that time. This was in the early part of 1860. I recollect this because it was a rather particular event. My daughter's separation from her husband was a particular event. This occurred within a year or two before my husband went to England to the best of my knowledge. By a year or two I mean about two years, a month more or less.

His Worship then adjourned the further investigation of the case till Tuesday, the 18th instant.

STEAMER REPORTS—14TH FEB.

Madras, 13th, 9-50, A. M.—Mail Steamer *Candia* from Calcutta in sight.

Galle 13th, 5-5 P. M.—French Mail Steamer *Meinam* sailed for Calcutta.

Kurrachee 14th, 1-4 P. M.—Steamer *Comorin*, arrived from Bombay with the Overland Mails at 9 A. M.

Fao 14th, 2-17, P. M.—*Earl Canning* passing for Bushire.

TELEGRAHH LINE REPORTS.—14TH FEB.

Kurrachee, 14th, 11-15 A. M.—Turkish Line right to Constantinople, Egyptian Line right. Persian Line interrupted beyond Teheran. Latest dates from Great Britain via Turkey 11th Feb., via Russia 3rd Feb. Latest date from Egypt 11th Feb.

MAZAGON POLICE COURT.—14TH FEB.

(BEFORE R. H. SHOWELL, ESQ.)

THEFT:—Two mendicants, named respectively Heera Kurson and Jeewa Nuthoo, were charged with stealing a turban and a handkerchief, of the aggregate value of Rs.4, the property of one Hussontrow Raggoba. A servant of the complainant saw the prisoners take the turban off a peg and commence to run. The man raised an alarm, and the prisoners were apprehended by a policeman. His Worship convicted the prisoners, and sentenced them to receive ten stripes.

FORCIBLE ENTRY:—Rustomjee Burjorjee and four others were brought up again yesterday, and charged with forcible entry, or injury accompanied with force to the property of the informant.

Mr. Branson appeared for the prosecution; and Mr. Pestonjee for the defence

The main facts of the case for the prosecution have been already published in the *Gazette*. Two policemen were examined as additional witnesses. His Worship upon the evidence was of opinion that there was no proof of the offence within the meaning of the Police Act, the defendants were therefore discharged.

SPORTING.

BOMBAY RACES—1868.

FIFTH DAY, SATURDAY, FEBRUARY 15.

THE following are the entries for to-day's races:—

H. H. ALLY SHAH'S CUP.
Kohinoor.
Khusro.

DRAWING ROOM STAKES LOTTERY
Galloway Plate.
Lottery
Upas
Tehran

50 G. M. SWEEPSTAKES.
Cœur-de-Lion.

A HANDICAP.
Dervish
Chance
Grand Master.
Maneghee

PROPOSAL FOR THE IMPOSITION OF SUCCESSION DUTY.

From the Government of India, Financial Department, to the Secretary of State for India,—(No. 19, dated 20th September 1867.)

On the 31st May 1867, the Chamber of Commerce, Calcutta, addressed to us a letter in which they discussed some expedients for improving the general revenues.

2. The letter will be found recorded in our Separate Revenue Proceedings, Nos. 50—1 of June 1867; but as the suggestions were not new, we did not reply to the letter, though we determined again to give them our consideration.

3. The expedients referred to were an addition to the Salt Duty, and the imposition of a Tobacco Tax and of a Succession Duty. We shall address you hereafter on the two first questions, and we now transmit the Minutes named in the accompanying list, which have been recorded by us on the Succession Duty. We are generally unanimous as to the inexpediency of such a tax for all India.

4. A Memorandum by Mr. J. Strachey, dated 19th October 1865, which is referred to in Mr. Maine's Minute, and which recites the substance of the communications on this subject which were received from the Local Governments in 1859, is also forwarded.

Memorandum by John Strachey, Esq.—(dated 19th October, 1865).

The subject of Succession Duties came under the consideration of the Government in 1859. On the 9th February 1859, the Government of India addressed the Local Government, stating that "it had been suggested, in view to the improvement of the financial position of Government, that a Succession Tax on real and personal property would yield a considerable income, and be an unobjectionable system of taxation. His Excellency in Council was not satisfied as to the manner in which such a tax might be received in some parts of the Empire, or as to the most effectual and convenient mode of assessing and levying it." The opinions of the Local Governments were therefore asked upon the subject. The most important of these opinions will now be noticed.

2. Sir John Lawrence, who was then Lieutenant Governor of the Punjab, approved, upon the whole, the imposition of Succession Duties on both real and personal property. His views on the subject are given in the letter from the Secretary to the Punjab Government to the Government of India, Foreign Department, No. 146, dated 18th February 1859. He says, with reference to a Succession Duty on real property, other than land paying land tax—"among the Officers consulted, the balance of opinion is in favor of a tax of this kind, which is considered to be legitimate and appropriate, and in accordance with Native customs. Indeed Native Governments had always a tax of very much the same kind under the name of *Nuzzuranna*. * * There will always be this circumstance in its favor, namely, that the tax will fall just as the tax-payer who comes into his property will be best able to pay it." The Lieutenant Governor proposed to extend the tax to all real property exceeding Rs. 100 in value other than land paying land tax. In the latter case it was proposed that those estates only which paid Rs. 500 per annum and upwards should be liable to the tax. The rates were to vary from two to five per cent. on the value of the property. It was considered that the amount yielded by the tax, "though probably not great, would yet be sufficiently large to be worthy of consideration."

The Lieutenant Governor also recommended the imposition of a Succession Duty on personal and moveable property, but with much greater hesitation. "Theoretically," he says, "there may be the same arguments for this as for the tax last discussed, but there is a great difference in practicability. Obviously there are no reliable data for estimating the value or amount of such personal property. To ascertain it with any accuracy would be an inquisitorial process, harassing to the people. * * * The only facile mode of collecting such a tax would be to call on the proprietor, when succeeding to personal property, to declare at once its approximate value. His statement might ordinarily be accepted, though of course it would be under the mark. Still he would declare a portion at least of it, for fear of the possible consequences either in the event of a gross misstatement being discovered, or in the event of litigation arising. And thus, some amount of duty would be realized certainly without any harassment to the people, * * * In comparing such a tax with the Income Tax in England, it is to be remembered that this Succession Duty only falls occasionally, and indeed only once on the same person, whereas an Income Tax continues to fall due annually."

These opinions, it must be observed, were given before the imposition of the Income Tax in India.

3. Mr. McLeod, the present Lieutenant Governor of the Punjab, who was then Financial Commissioner, approved of imposing a Succession Duty on real property in cities and towns of a certain size only, and upon hereditary jagheers, but excluding all land and buildings already paying revenue to Government. With respect to a Succession Duty on personal property Mr. McLeod says—"the amount of harrassment and extortion to which it would give rise would render it absolutely intolerable to the people."*

* The Secretary to the Government of Punjab, No. 146, dated 18th February 1859.

4. The question of imposing Succession Duties was discussed by the Government of Bombay in its letter to the Government of India, No. 1887, dated 19th May 1859. It considered that a Succession Duty might properly be imposed on alienated lands; that this would be unquestionably in consonance with the practice of Native Governments, and might be confidently expected to be as little unpopular as any tax can be. It objected to a Succession Duty on any other description of property. It stated that with respect to personal property "the opinion of all the Officers who have been consulted is against such a tax. They represent that in rural districts it would produce little, and that it would be peculiarly odious, as being entirely new and as necessitating the grant of inquisitorial powers to Native Officials. Mr. Mansfield, the Collector of the large district of Candeish, states that, although there is a rude plenty and no poverty throughout the land, there is not that accumulated wealth which must exist before a Succession Tax can become a source of large income." The Bombay Government concluded that the tax, would be most unpopular and comparatively unprofitable." The Government of Bombay objected also to the imposition of a Succession Duty upon lands paying revenue to Government, unless such duty were at the same time imposed upon every description of property, real and personal, "In this Presidency," it is stated, "the greater portion of the Land Revenue has been settled for thirty years under a guarantee that it shall not be increased during this period. To levy any new special tax upon lands thus assessed would expose Government to the charge of bad faith, and this is an imputation which should not be lightly incurred."

In a Minute by Sir Bartle Frere, the present Governor of Bombay, which accompanied the despatch just noticed, it is said that "a tax on succession to tax free hereditary estates would be in accordance with former Native custom; would be easily levied, and, if combined with some increased assurance of securing in the possession, would not be unpopular. Without some such assurance that it was not another inroad on this species of property, it would induce much suspicion and irritation among an influential class. The smaller holdings, and those for which real services are now exacted, should be in any case exempt."

Sir Bartle Frere objected to the imposition of a Succession Duty on land paying revenue to Government. He says—"it would be almost impossible to discriminate between estates the tax on which was within the limit of a fair rent, and those the tax on which was so heavy as to leave the occupant little beyond the wages of his labor, and, in most cases, the new tax would be virtually an enhancement of a tax quite as heavy as the land can bear. * * * With regard to personal property, I should anticipate the greatest difficulty in levying a Succession Duty, except in localities where wills are in use, or some process can be enforced equivalent to the grant of Letters of Administration. All the resources of Native ingenuity would be at work to defeat the tax-gatherer, and there are many social peculiarities among Natives which would give extraordinary facilities to evasion, and the measures for counteracting which would be very unpopular." Sir Bartle Frere thought, however, that a Succession Duty on all landed and personal property might be tried in the Presidency Towns, from which, if found to answer, it might be gradually extended to the principal commercial marts. "It should," he says, "on no account be made of general, still less of universal application away from our great towns, for, unless it were very gradually introduced, it would be sure to involve a vast amount of oppression and to cause great and dangerous excitement and unpopularity."

5. The opinions of the Madras Government on this subject* were for the most part similar to those of the Government of Bombay. It stated that six-sevenths of the land revenue in the Madras Presidency was derived from lands held on ryotwaree tenure, in small holdings, not paying on an average more than Rs. 18 each per annum, and that the assessment on these lands was already so high that the imposition of a Succession Duty would not be desirable. The imposition of such a tax upon large Zemindarees and upon Enam lands was not thought objectionable in principle, but it was

* Letter to Government of India, No. 4, dated 10th March 1859.

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considered that "such a tax would not produce a large nor an immediate revenue." The whole annual revenue derived from lands held upon zemindaree tenure in the Madras Presidency is stated to be less than 50 lakhs of Rupees, and the Enam lands are usually held like the ryotwaree lands in small parcels. With regard to personal property, the Madras Government considered that the difficulties of imposing a Succession Duty would, in practice, prove insuperable. The obstacles would arise from the want of all reliable knowledge regarding such property in Native lands, and from the habits and feelings of the people, among whom concealment of their property to avoid the tax-gatherer is the national trait. On the other hand, the attempt to levy a Succession Tax would, it may be feared, act prejudicially by strengthening the habit of hoarding, which has yet only partially been overcome, and by discouraging investments in Government Loans, Banks, and Companies formed on European principles."

6. The Lieutenant Governor of Bengal, Sir J. P. Grant, called a conference of the Officers whose opinion he thought best worth having for the purpose of discussing the question of Succession Duties. The result is given in a Memorandum which was sent to the Government of India by the Government of Bengal, with letter No. 604, dated 10th March 1859. The whole of the Officers consulted agreed with the Lieut. Governor. The following are the principal conclusions stated:—

"That no considerable Succession Tax on real property, such as it would be worth while to impose, could be enforced without great difficulty, except by sale or attachment of estates, and that, to enforce the tax in that way, would certainly be contrary to the pledge of the Permanent Settlement in the permanently settled Provinces, even if such a tax, however enforced, could escape from objection on that account, which may well be doubted.

"That an analogous remark must be made regarding temporarily settled estates, upon which no Succession Duty could be fairly levied pending the term of settlement. And after that term, it would be better to enhance the assessment, if the land would bear it, than to impose an equivalent Succession Duty. But if the land could not bear the one, neither could it bear the other.

"That no Succession Duty on personal property could be enforced with any fairness or completeness, because the great bulk of such property passes to heirs without any legal formalities, which, when used at all, are often only resorted to *ex post facto*, when disputes have arisen between successors.

"It would only be in a few exceptional cases that the value of such a succession could be ascertained with any approach to accuracy, and, as a rule, the tax would be everywhere evaded.

"That the tax would be very unpopular as to its effect on real property; and if it were not so as to personal property, it would only be because of the facility of evading it.

"That the impossibility of levying a Succession Tax on personal property is a reason for not assessing it on real property, upon which the chief taxation already falls.

"That it is, therefore, on the whole, unadvisable to attempt to impose a Succession Duty on real and personal property, except real property held lakheraj under valid title, which might well be saddled with a Succession Duty, the same being easily enforced and collected by making the land liable for the tax, as in the case of land revenue."

In a subsequent letter from the Government of Bengal on the same subject, No. 1255, dated 29th May 1860, Sir J. P. Grant's opinion is further stated as follows:—

"The difficulties in the way of workable Legacy and Succession Tax in India are peculiar to the state of things in India, * * and they are such as experience in England, and a knowledge of the laws and revenue system of England, will go but a little way towards enabling a legislator to overcome. * * These difficulties consists in the circumstance that generally speaking, property in India passes by will without probate or any legal formality, and passes to heirs and successors without administration, or any legal formality: also, that property is mostly held by several relations in joint ownership, and is therefore subject to frequent partial changes, by deaths and births, whilst it is seldom subject to a complete succession. The only law on this subject is Act XX. of 1841, which enables a lawful successor to sue and grant a legal receipt for a debt due to a deceased person. But when a person has obtained a certificate under that law, no inventory or account of any sort is required of him. Consequently, were a Succession Duty established, in the vast majority of cases, the success would remain in good faith ignorant that any liability to pay duty had been incurred by him. In such cases, the infliction of a heavy fine would be very harsh. In England, where legal measures must be taken at every succession, before the successor can come into the property he succeeds to, the legal agent whom he cannot avoid employing, knows the law and sees it fulfilled. Again, in India, extreme difficulty would be experienced in ascertaining the amount of duty due. The only self-working provision in Mr. Allen's Bill is that which precludes a successor from bringing an action on claims to which he succeeds, unless he has paid the duty. But in India, amongst the money classes, such actions are of the most extreme rarity. On the whole, Mr. Allen's Bill seems to the Lieutenant Governor nor workable and he sees no satisfactory method of working a Legacy and Succession Duty, unaccompanied by provisions in the place of a system of probate administration—a chapter of the law which has yet to be written, and which the practice of holding property jointly by numerous owners involves in peculiar difficulty."*

* "Mr. Allen's Bill," referred to in this letter, was drawn up by the desire of the Lieutenant Governor as "an attempt to adapt the English Succession Act of 1853" to this country. Mr. Allen, who was at the time a Member of the Board of Revenue in Bengal, does not appear to have himself considered that the Bill was one which ought to be passed into law.

7. After the receipt of these opinions from the several Governments no further action in the matter appears to have been taken by the Government of India, and the subject was dropped. The imposition of Succession Duties was briefly noticed by Mr. Wilson in his speech on the second reading of the Income Tax Bill on the 14th April 1860, among the schemes which had been rejected. "Do those," he said, "who propose a Succession Duty intend that it shall apply to land and real property only, or that it shall also extend to personal property. If the former, then we objected to it, because it simply tends to aggravate the most glaring defects in our existing system, which draws so disproportionately from the land: but if it is intended to include both, then we object to it because the difficulty of assessing the hidden wealth of rich Natives to a Succession Duty would be an enormous aggravation of that of assessing annual income. But a Succession duty has recently been tried in England, where, more than in any other country, it ought to have been productive. In 1853, I was in part responsible for the Succession Tax imposed by Mr. Gladstone as one of the means of repealing the Income Tax in this year. The experiment failed. It does not produce more than one-fourth of what the revenue authorities anticipated, and Mr. Gladstone, in his speech two months ago, admitted its failure as one of the reasons for still retaining, and in an extended form, the Income Tax. But if there be no other reason against these taxes, we have one peculiar to our position and to the rule we have laid down for our guidance, which of itself would be fatal to them. The one rule which we cannot consent to trangress is, that whatever burdens we impose, they shall be borne equally by all alike, Europeon and Native, by official and non-official. * * A Succession Tax—upon whom would it fall? Almost exclusively upon the Natives. As a rule, Europeans and officials of the Government would entirely escape."

8. Since 1860, proposals to impose Succession Duties have, from time to time, been renewed, but they have never, I believe, been seriously considered by the Government. It is not thought necessary to notice these proposals further, because, among the whole of them, I have not found one which contains even an attempt to show how such duties might practically be assessed and collected, and how the obvious objections to them might be removed.

Little need be added to the remarks which have been quoted above from the various authorities who have given their opinions upon this subject. The objections made by Sir J. P. Grant, in particular, to the imposition of Succession Duties in India appear to be unanswerable. In consequence, as he has shown, of the fact that property usually passes to successors without administration or any legal formalities, the difficulty of levying such duties in a satisfactory manner on personal property would be insuperable. If personal property be exempted, it appears clear that land paying revenue to Government must be exempted also, for no special tax could be imposed upon the latter without a breach of the settlement engagements, and, independently of this consideration, the imposition of new burdens upon the land would be most inexpedient. The only class of property to which it is not impossible that a Succession Duty might unobjectionably be applied, is land exempt from the payment of land revenue. This part of the subject seems to deserve furtherinquiry and consideration. There are at present hardly sufficient means of forming an opinion regarding it. Financially speaking, however, the question is not one of any great importance, for if this be the only class of property upon which a Succession Duty is imposed, the amount of revenue raised from it cannot be large. The fact noticed by Sir J. P. Grant, that property in this country is seldom subject to a complete succession, has an important bearing on the subject of duties of this kind. It is hardly too much to say that throughout a great part of India, and among a large proportion of its inhabitants, such a thing as individual property hardly exists. Property constantly belongs, not to an individual, but to a family.

Many of the more serious objections which have been made to an Income Tax in India apply with at least equal force to a tax upon sucessions. Among these objections which apply to both Taxes, but which would apply with especial force to a Succession Tax, one of the most obvious and important is the evident impossibility of making any fair assessment. In the case of the Income Tax, this objection may, in a great measure at least, be avoided by substituting a License Tax on certain classes, but no such evasion of the difficulty is possible in the case of a Succession Duty. It may be added that whatever may have been the case once, the novelty and therefore the unpopularity of a tax on successions, would, at the present time, be certainly greater than that of the Income Tax, to which the people have become accustomed, while there can be no question that the former, unless carried to an extent which would seriously affect the capital of the country, would be far less productive than the latter. The advantage which has been claimed for a Succession Tax over an Income Tax, that it is paid once for all, and at the time most convenient to the payer, points in reality to one of its most serious objections. It signifies in other words, that the tax falls upon capital, and not upon Income. This is an objection which does not appear to have been noticed in any of the discussions which have taken place regarding Succession Duties in India, but it is one which deserves consideration. All taxes of this kind are necessarily taxes upon capital. "As Ricardo observes, if £100 are taken from any one in a tax on houses or on wine, he will probably save it, or a part of it, by living in a cheaper house, consuming less wine, or retrenching from some other of his expenses; but if the same sum be taken from him because he has received a legacy of £1,300, he considers the legacy as only £900, and feels no more inducement than at any other time (probably feels rather less inducement) to economize in his expenditure."* It is doubtless true that in a rich country, where capital is abundant, and where the accumulation of wealth proceeds with great rapidity, this objection to a tax on successions may be of little practical importance. But as Mr. J. S. Mill has shown, the objection is a serious one in a poor country. There can be no doubt that in India a very large part of the sum paid to the Government in Succession Duties would be so much permanently taken away from the capital of the country, and that there would be comparatively little tendency to make good the amount by saving from income. This appears to be a strong objection to imposing such a tax even upon land which is exempt from the payment of land revenue. As a general rule, in this part of India at any rate, such property is so much subdivided, and its holders are usually so unthrifty and impoverished, that a tax upon their capital would be felt as a serious hardship.

* Mill's Political Economy, Vol. 2. page 390.

It is not necessary to pursue further the question of Succession Duties. The conclusion appears unavoidable, that the general imposition of such a tax in this country would be objectionable in principle; that it could not, by any possible means, be assessed fairly in practice; and that the amount which it would be likely to produce would not be sufficient to make it desirable to disregard the objections which exist to its imposition.

Minute by the Hon'ble H. S. Maine,—(dated 29th August, 1867.)

As the expediency of making a Succession Duty an integral part of our fiscal system and of substituting it for a License or Income-Tax has been suggested to the Government of India by the Calcutta Chamber of Commerce and in other quarters, His Excellency the Viceroy has requested me to initiate a discussion on the subject by pointing out the practical difficulties or facilities which appear to me to attend the levy of such a duty in India. The probable financial results of the duty can be best ascertained after proper consideration has been given to these difficulties or facilities.

I must begin by stating that in what I have to say I propose, in the first instance, to leave out of account altogether the Lower Provinces of Bengal. Bengal Proper, an exceptional Province in a variety of respects, is also exceptional in its relation to a Succession Duty, *a fortiori*, should the Presidency Towns of Calcutta, Madras, and Bombay, Europeanized as they are both in respect of the forms of property and of the usages of the communities inhabiting them, be placed in a class by themselves.

There seems to me to be a preliminary objection, of a very fundamental kind, to the imposition of a tax on property in India leviable at periods determined by the death of the proprietor. Popular arguments for or against a tax are always of great practical importance, and certainly the most popular justification of a Succession or Legacy Duty in England consists in the assumption that it falls on the person taxed at the moment when, by the nature of the case, he becomes richer. The assumption even at Home fails, I need scarcely say, in many cases; it fails as regards members of the family immediately dependent on its head; and it necessarily fails when the family derives from the personal exertions of its head any considerable part of its means of subsistence. In such cases, the harshness of the tax is only mitigated by the smallness of the amount levied on near relations. But it is a question whether, over the largest part of India, the assumption of which I have been speaking, is not more often untrue than true. The further we go from European influences, the more we find the joint ownership and joint enjoyment of property by families, clans, and communities prevailing. I am aware indeed that, if India be taken as a whole, the organization of the joint family exhibits considerable diversities. But these diversities apply either to the rules followed in the distribution of the property on the severance of the family (a comparatively rare contingency in the less Europeanized parts of the country), or else to the degree in which a modified separate ownership is recognized even during the continuance of the joint family—an ownership, however, which at best is merely theoretical, that is, is merely matter of account. Such differences do not affect the great practical characteristic of the joint family, the actual enjoyment in common of the proceeds of property by the members of the proprietary society, This being so, when a member of the proprietary society dies, it will seldom happen that anybody is richer by his death. No doubt in some parts of India his share of the property is considered to have devolved on somebody: but the succession, as I have said, is theoretical only. The aggregate fund of which the family enjoys the produce is in no way increased. All the family gains is the saving of the food consumed and the clothing worn by the deceased member; while, on the other hand it loses any contribution which his personal exertions brought into the common stock. If I am correctly informed that a perfectly idle member of a family is a rare phenomenon in India outside Bengal, it would appear to follow that joint-owners of property more often lose than gain by the death of one of their number.

The prevalence of joint-ownership in India, and the necessity of providing for its various forms, render the drafting of a Bill for imposing a Succession Duty a matter of great difficulty. I only mention this for the purpose of suggesting that, if a Succession Duty is determined upon, very ample time for the preparation of the measure be given to the Legislative Department. It seems to me quite out of the question to adopt the Bill prepared on an English model for Sir J. P. Grant by the Bengal Board of Revenue.

Putting aside the preliminary objection to which I have drawn attention, it appears to me that, so far as land or immoveable property is concerned, the facilities for levying a Succession Duty are unusually great in India, and certainly much greater than in England. It cannot indeed be said that, in England, there are any such facilities, since there is no public record of the transfer and devolution of real property, or, at all events, the record is in its infancy. The true reason indeed why a Succession Duty on land is levied in England with any degree of fairness or accuracy, is to be sought in the largeness of English estates, and in the comparatively small number of persons interested in the ownership of the soil. In France, on the other hand, which presents analogies to India through the smallness of the holdings, there is a most elaborate system of mapping and record, showing the extent of each parcel of land and serving as a complete index to its devolution and alienation. So far, however, as my own information extends, I am inclined to believe that the system of record observed in the temporarily settled Provinces in India, is just as available as the French system for the purpose of levying a Succession Duty. Though our system is not absolutely uniform throughout the country, I am told that it everywhere enables the transfer and devolution of immoveable property to be traced with reasonable accuracy.

The objections to imposing a Succession Duty on revenue-paying land have, I need scarcely say, nothing to do with any mechanical difficulty attending its imposition. While it cannot be doubted that the agricultural classes have immensely benefitted through the peace and security attributable to British rule, the theory prevails that, at the periodical settlements of revenue, an amount equal to the share of their increased wealth, fairly claimable by the State, is taken in the shape of increased assessment. The only exceptions to the rule prescribed by this doctrine, which have been recognized, occur in the case of petty cesses levied for strictly local purposes, and of a perfectly universal tax on all persons whose income exceeds a certain minimum. So long as the theory is allowed to hold good, it obviously condemns a Succession Duty on landed property.

The only Succession Duty therefore which, consistently with received doctrines, could be imposed on land, would be one upon rent-free tenures of the nature of Jagheers. I know of no practical or theoretical objection to such a tax, and it has abundant precedent in the practice of Native States. But Mr. John Strachey appears to me to have established beyond the possibility of controversy that the financial advantage of the impost would be quite insignificant, and that it would be out of the question to consider it of serious importance when a large addition to our resources is under contemplation.

The considerations which affect the imposition of a Succession or Legacy Duty on personal or moveable property in India, appear to me to be pretty much the reverse of those which apply to the levy of such a tax on immoveables. I can see no theoretical objection to the impost, but the mechanical difficulties are of the most formidable character. It is quite certain, I imagine, that there has been an enormous accumulation of moveable wealth under British dominion. It is equally certain that this wealth does not contribute nearly its fair quota to the exchequer. Yet I venture to think that there is nowhere a country in which the habits of the people oppose obstacles so nearly insurmountable to the taxation of this form of property, by a duty on successions.

The equitable and easy collection of the Legacy and Probate Duty in England may be seen, I think, to depend on two conditions. The first of these is the system of personal representation, under which the whole personal property, with the exception of property, tied up under settlement within the limits of the rule against perpetuities, desends at every death to the executor or administrator, who is not, as such, interested in the estate, and who is still, in respect of many of the incidents of his office, a public functionary. The other is the circumstance, perhaps not quite so familiar, that an enormous amount of personality takes the form of investments which really constitute debts. If an opulent man dies in England, the chances are that the greatest part of his personal property consists of debts due to him of Government stock, which is a debt due to him by the State; of debentures which are debts by Railway or other Companies; of money secured by policies of insurance, which are debts due from the Insurance Company; or of mortgages which are (or, for the purpose of argument may be considered as being) debts owing to the deceased by the owner of some landed estate. Even the very money at his banker's is, in the eye of the law, a book-debt due to him from the banking firm. The principal exceptions will probably be found to be the interest which the deceased may have had in partnerships, such as his shares in Jointstock Companies, and (a comparatively insignificant item in Europe) the furniture, plate, and jewels, in his house.

The law, therefore, has simply to declare (as in effect it does declare) that no payment on account of a debt to the deceased shall be a discharge, unless it is made to the personal representative, that no release given by any body other than the personal representative shall be valid, and that no transfer of a partnership interest shall be effectual, unless made to or through the executor or administrator. The result will be the most ample of securities, the security furnished by the common prudence of the debtor or person or body under legal liability, that much the greatest part of the personal property of the deceased becomes known to the personal representative and gets into his hands. The exchequer has to deal with him alone, and it is in fact during the passage of the personalty through his hands that the duty is levied on it. He has rarely or never any interest in defrauding the State.

A singular contrast is furnished by the mode of succession to moveable property in this country, and by the forms of investment which it assumes. Apart from the communities of the Presidency Towns, and the few classes of persons included in the Indian Succession Act, there is no such thing as personal representation in India. The moveable wealth descends directly to the persons entitled to it under Native law, and is not intercepted by the temporary ownership of a quasi public officer. Even indeed, if personal representation were made universal, there would still remain the difficulty that, except in the case of the strictly trading classes, scarcely any part of the moveable wealth of the country takes the form which it wears in England. The investments of the Native community in Railway Stock are absolutely trifling, and even those in Government paper must be deemed insignificant. The fact is the personal property assumes the shape which, in Western Europe, is quite exceptional. It is hoarded in the form of gold, silver, and jewels.

My conclusion is, that any system of estimating personal estate in India for the purpose of taxation, if it is to have the smallest approach to accuracy, must be to the last degree inquisitorial. The tax-gatherer must be empowered not only to call for returns and to examine account books, but to search the house, dig up the floors, and calculate the value of the ornaments on the women's persons. And this will have to be done in a country in which the great characteristic of domestic life is its secrecy, and in which violations of privacy are resented beyond all other outrages. No doubt there still remains that system of arbitrary assessment which, within certain limits, is an undisguised feature of a License Tax, and to which every Indian Income Tax, in spite of its pretentions to fairness, has a tendency, I fear, to approximate. But assessing a man's income or profits is a very different thing from assessing his total personalty. Even in this country, outward modes of living and of conducting business are some sort of guide in the first case. But if I am correctly informed, the functionary most confident of his knowledge of the Natives about him would hesitate to make even a guess at the aggregate personal wealth of any one among them.

To guard myself against cavil, I must state that I have not forgotten the enactment of the Indian Legislature, popularly known as the Certificate Act, XXVII. of 1860. This law is sometimes construed and worked as if it created a true system of personal representation, but, in reality, it is only intended to protect debtors. A person under liability to the estate of a deceased person may decline to pay under legal compulsion, unless the alleged successor claiming the debt takes out a certificate of succession to the deceased. On this certificate a duty is paid which has some analogy to a Succession Duty. It is to be observed however that, over the greatest part of India, the tax falls nearly exclusively on the trading classes, and that, even on them it does not fall universally or impartially. Returns on the subject have been called for; but I shall be surprised if they do not confirm my present impression that, beyond Bengal Proper, the Act is rarely brought into operation, and that there are several Provinces in India in which its very existence is unknown.

It remains to consider the case of Bengal Proper. Considering the intelligence and respectability of the persons who have argued that the finances of the Government may be largely recruited by a Succession Duty, I can only explain their impressions by the assumption that they are nearly exclusively acquainted with Bengal Proper, and have suffered themselves to be influenced by the circumstances of an exceptional Province.

Owing to the abandonment by the State, at the time of the Permanent Settlement, of so large a portion of its claim to the revenue of land, owing to the vastly increased value of the produce of the soil in Bengal, and owing, further to the absence of any law limiting the practice of subinfeudation, a great variety of interests in immoveable property have grown up throughout the Province. Though the system of record is not as perfect as in other parts of India, it is still, I believe, sufficiently perfect to admit of the majority of these interests being followed with considerable accuracy in their devolution and transfer. Moreover, the interests in question which take many various forms pass every day from hand to hand in the market as money's worth, and appear to be a perfectly fair subject for taxation by any impost which, at certain, though varying, intervals, falls on all owners of property in Bengal Proper. By so putting my proposition, I consider that I bring it within an acknowledged exception to be a somewhat shadowy rule derived from the supposed pledges of Lord Cornwallis to the class more immediately benefitted by the Permanent Settlement. I should add that the considerations which I have urged apply to the limited permanently settled Districts of the North-Western Provinces and of the Madras Presidency.

There are also indications of a remarkable kind that the Lower Provinces of Bengal are fitter than any other part of India for a Succession Duty on personalty. The Certificate Act, little known in some Provinces, and a dead letter in others, is said to be in extensive operation in Bengal. Absolutely trustworthy conclusions cannot be formed till the returns called for in the Financial Department have come in; but I learn from credible authorities that even small debtors avail themselves of the Act, and that even the ryot, indebted for rent to the Zemindar, will not pay unless the alleged successor of his creditor is provided with a certificate. As, under Act XXVII of 1860 and Clause 2 of Schedule B to Act XXVI. of 1867, the successor claiming the debt must declare the value of the "debt or other Property in respect of which the certificate is granted," and must subsequently "file a statement of all monies recovered or realized by him under such a certificate," there may be said to be already in Bengal a much greater approximation than in any other Province to a system under which the personal property of deceased persons is ascertained for the purpose of taxation.

It is further to be remarked that if there be any part of India in which individual ownership shows clear signs of a tendency to gain upon joint-ownership by families, it is Bengal Proper.

It appears to me, therefore, to be worthy of consideration whether, in respect to a Succession Duty, Bengal proper should not be treated as an exception to any conclusion arrived at with respect to the rest of India. It is my strong impression that in taxation, as in other matters, we are apt to treat India too much as a homogeneous whole. If ever a beginning is to be made of departure from a policy which everybody admits to have a very imperfect correspondence with facts, it should surely be first risked in the case of Bengal Proper, differing as it does so greatly from its sister Provinces in the character of its population, in its usages, and in its forms of property. The fact that this population amounts to 40 millions is itself a reason for beginning to think of treating Bengal as a substantive whole. If then the plan be followed, as I hope it will be of transferring to the Local Governments a certain amount of charge, together with fiscal resources adequate to meet it, I can see no reason why leave should not be given to the Council of the Lieutenant Governor to substitute a Succession Duty for any other tax, to the extent to which such duty will serve as an equivalent. The classes most likely to be affected by a Succession Duty are amply represented in the Bengal Legislature.

Minute by His Excellency the Govr.-General of India, which is concurred in by His Excellency Sir W. R. Mansfield,—(dated 13th Sept. 1867.)

I have been satisfied for some time that, with the exception of certain kinds of landed property not assessed to revenue, to which I will hereafter allude, it is not generally expedient to levy a Succession Duty. The assessment on revenue-paying land, though it has of late years borne a much lesser ratio to the probable rental than formerly, is still high, being never less than half the assumed rent at the time of assessment, and in some cases is still higher, except in the permanently settled Provinces of Bengal and Behar. And in addition to this land revenue the proprietors and occupiers of the soil have, in most Provinces, to pay local cesses which vary from 10 to 16 per cent. It is therefore, in my opinion, quite out of the question, under such circumstances, taxing such lands any further.

No doubt the lands in Bengal and Behar, which have been permanently settled, could pay also a moderate Succession Duty; but I would prefer charging them with local rates for the construction and repair of District Roads, and for educational and other local purposes, by a legal enactment. As regards rent-free lands of all descriptions, I do not think that we ought to tax petty alienation of this kind, under whatever designation they may be known, except where such tenures have not formally been investigated, and then it should be done in each case on that occasion. It is well known that, on this side of India, no property has been so largely reduced, no property has been so largely resumed, as this property, on the grounds that it consisted of alienations of the public revenue, in many cases held under invalid tenures. And in the Presidencies of Madras and Bombay a compromise has been effected with the owners of this kind of property, whereby they have been released from all further demands of the State, on the payment annually of proportions of their income varying from one-eighth to one-fourth and one-half.

Then, again, as a rule, all fiefs and large estates held free of revenue demand, are protected by treaties, patents, or engagements of some kind or the other. It is now under consideration whether such lands can be fairly charged with a Succession Tax. In many cases this will probably be found to be feasible to a moderate extent, but the annual revenue, which will thus accrue, will not be large.

As regards personal property, I am of opinion, with Mr. Maine, that it is out of the question attempting to raise a revenue in this shape under the present circumstances of India.

Minute by the Right Hon'ble W. N. Massey,—(dated 10th September. 1867).

The question of a Succession Duty was fully discussed upon a reference to the Local Governments in 1859, and the arguments for and against it were carefully summed up and reviewed in Mr. John Strachey's Memorandum of 18th October 1865. This paper, together with Mr. Maine's Munite, exhaust the subject, and leave me little to add in support of the conclusion at which I have arrived, that the proposed impost is not available as a measure of Imperial finance.

The well known fine of Nuzzeranna was and is exacted under Native Rule on appointment to office, on succession to Jagheers, on assignment of revenue, and sometimes in excess of the ordinary land-tax in cases of emergency. Occasional contributions and exactions of this kind are in accordance with the arbitrary and irregular modes of taxation and the instability of tenures in native States; but the policy of the British Government in assessing the Land Revenue throughout Indian territory subject to the Crown has been founded on settled principles. The landholders have been assured in the possession of their estates either upon the condition of fixed annual payments in perpetuity, as in Lower Bengal, or of such payments, subject to periodical revision, as in most of the Non-Regulation Provinces. In Madras, and other parts of India where the system of ryotwarree obtains, the occupiers are permanent tenants subject to payments in the nature of rack-rents. Any substantial addition to these payments, either as a Succession Duty, or in any other form, levied exclusively on the land, would be considered a breach of faith. A Succession Tax, which embraced personal as well as real estate, would not be open to this objection in the same degree; but still it would be an addition to the Land Tax for Imperial purposes; and though the distinction is material between a tax levied solely on land, and a tax levied equally upon land and chattels, I doubt whether the distinction would be acknowledged by the Native mind. But the question cannot arise. Mr. Maine has shown with unanswerable force that the social condition of the people of India opposes insuperable obstacles to the assessment of a Succession Duty on personal property. It would be an idle, and, indeed, a dangerous attempt to alter this state of things by legislation. The law must accommodate itself to social customs and habits which will not bend to its purpose. A tax upon the devolution of personal estate in India is the last mode of raising money to which the Government should resort.

Even if it were possible to assess a Succession Duty equally upon all property, it would still be an unfair tax, inasmuch as it would fall almost entirely upon the Natives. Europeans are not Indian land-holders, and the accumulations of their capital are for the most part realized in England. Indian stocks and shares, the dividends of which are paid in England, could not be made liable to the tax; and thus an inequality would arise among Europeans themselves as to their liability to assessment in respect of their Indian property.

Even if the like facilities for ascertaining the value of successions to real and personal estates, which have long existed in England, could at once be created in India, a Succession Duty could not be relied on as a material addition to the public revenue. In 1853, Mr. Gladstone proposed, as a partial substitution for the Income Tax, the extension of the Legacy Duty to successions to porsonal estates under settlement and to real estate; and he estimated* the consequent addition to this branch of the revenue, at the end of three years, at £2,000,000. But, in fact, at the end of nine years, the total increase was under £1,000,000, the duties on the succession to real estate being less than £600,000. If this was the result in England, where, as a rule, no evasion of the duty is practicable, what would be the result in India, a comparatively poor country, and where, so far as personal property is concerned, every artifice would be practised, and generally practised with success for the evasion of the law?

* Financial Statement, April 18th, 1853.

It is, therefore, I apprehend, established beyond question that a Succession Tax, even if practicable in India, would yield a return wholly incommensurate with the difficulty, vexation, and oppression with which it would be enforced. It only remains to be considered whether the tax could be collected in any partial or modified form, free from the objections which have been stated.

A moderate duty on the succession to lakeraj or rent-free lands, it is argued on all hands, would be quite unobjectionable; but the proceeds of such a tax would be inconsiderable. In the Presidency of Madras* for example, it would yield only £500. It is so just, however, that proprietors of lands rent-free should pay something in respect of the estates which they enjoy in security under the protection of British rule, that I should feel disposed to subject lands of this description to a substantial fine on succession, alienation, or grant. This should be reserved as a part of the Imperial revenue; it would be quite inappreciable as a source of local income.

* Sir W. Denison's reply to Mr. Massey's demi-official circular on local taxation, Febuary 1866.

Mr. Maine has referred to Act XXVII. of 1860 for the collection of debts on successions. I must reserve my opinion as to the efficiency of this enactment, until the Returns ordered in the Financial Department have been rendered. But Mr. Maine is probably well advised in his anticipation that the operation of the Act is practically confined to those parts of India which have been brought into more immediate contact with European habits and civilization, and especially to Lower Bengal. Natives engaged in commercial transactions with Europeans or foreigners are probably under a sort of compulsion to avail themselves of the Act; but it may be worthy of consideration whether the omission to take out a certificate before collecting a debt due to the estate of a deceased person may not be subjected to a heavy penalty as a breach of a revenue law. With the view to break down the rude practice of community of property prevalent in Hindoo families, as well as for fiscal purposes, a system of registration for the partition of joint ownership of real or personal estate, either on succession or at any other period, might also be framed as an experimental measure. The English Law recognizes tenancy in common, but with so unfavourable an eye that any act of separate ownership by a tenant in common, is held by the courts of equity to convert him into a joint tenant, and to give him absolute and exclusive dominion over his share.

I likewise reserve my opinion at present as to the expediency of transferring the duties levied under Act XXVII. of 1860 in Bengal Proper to local purposes; but I entirely concur with Mr. Maine in the hope which he has expressed that a well-considered plan of a separate financial administration by the Local Governments may receive the favourable consideration of our colleagues and of the Secretary of State.

Minute by Major General the Hon'ble Sir H. M. Durand,—(dated 11th September, 1867.)

I doubt if any one acquainted with the law and practice of inheritance among Hindoo and Mussulman populations, or British races, or conversant with the social status and habits of the different races and classes of India, would regard as anything but chimerical the levy of a Succession Duty. Such a tax would have almost insurmountable practical difficulties to contend with, if honestly and fairly applied, and it would enjoy but one facility, namely, an extreme facility in creating discontent wherever imposed.

I concur generally with the views expressed in the Minute of the Governor General and am not at all in favour of attempting to recruit our revenue receipts by recourse to a Succession Duty on either real or personal property.

Nor do I except Bengal Proper on account of the advantages enjoyed by the landowners under the permanent settlement. The fact that so large a share of the rental of the land has by that settlement been left in their possession, appears to impose greater obligations than can be discharged to Bengal Proper by its wealthy zemindars by the occasional incidence of a Succession Tax. Something more than this is advisable, and is a positive duty, both on the part of Government to enact, and of the zemindars to pay. In the end the value of their estates would be largely increased if the system of internal communications in Bengal Proper were made what it ought to be, and not left what it is, about the worst in India.

Minute by the Hon'ble Sir G. U. Yule,—(dated 12th September, 1867).

I am of opinion that a Succession Tax is objectionable as regards some classes of property while, as regards others, its levy would be altogether impracticable. In the cases to which it might be applied without objection in other ground, its yield would be quite inconsiderable. I need not recapitulate reasons fully stated in Mr. Maine's and other Minutes.

Minute by the Hon'ble G. N. Taylor,—(dated 14th September, 1167).

I agree entirely with the Governor General.

For the reason set forth at length in the foregoing Minutes and in the Memorandum prepared by Mr. Strachey on the opinions received from the various Provinces of India, I am convinced that the general imposition of a Succession Duty on real and personal property would be most inexpedient. Such a tax would be productive of a vast amount of discontent and vexation, without any compensating return in the shape of revenue.

I am disposed, indeed, to go further than His Excellency, and to think that there is no description of property upon which the leavy of a Succession Tax would be free from serious objection.

As regards revenue-free, or alienated lands, the experiment has been tried in Bombay, with what precise result I am not in a position to say. This much, however, may, I think, be safely affirmed that, out for the circumstance that the scheme of settlement adopted in Bombay superseded a previous system of resumption and confiscation of Enam tenures, that part of the scheme which was based on a Succession Duty would have been as generally unpopular as I believe it to have proved unprofitable.

From Her Majesty's Secretary of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council,—(No 22, dated 30th November 1867).

I have to acknowledge the receipt of the Minutes transmitted in the Despatch from your Excellency in Council in the Financial (Separate Revenue) Department, dated the 20th of September last, No. 19, in relation to a proposal for the establishment of a Succession Duty throughout India. These papers contain much valuable matter.

SIND.

We learn that during the past month the value of currency notes in circulation in Sind, amounted to Rs. 27,75,310.—*Sindian, Feb. 8.*

All along the Mekran Coast it is reported that there have been heavy falls of rain. Sickness, in the shape of fever, is prevailing to a great extent. Medical aid is sought very much. We had a heavy shower of rain the day before yesterday. The weather has therefore been rendered very cool, and the roads moistened sufficiently to spare the municipality the cost of having them watered.—*Id.*

We see that Brigadier General G. De Sausmarez, commanding the Northern District in the Madras Presidency, has been appointed to command the Hydrabad Subsidiary Force, in succession to Brigadier General T. Grant, C. B., whose tenure of command will expire on the 29th instant.—*Id.*

The Commissioner in Sind proceeds into the districts next Monday morning. It is believed Mr. Havelock will make a tour through the Shahbunder Deputy Collectorate, and then return to Kurrachee. Major Lambert, the Collector, also proceeds to Kotree by Monday morning's train.—*Id.*

PUNJAB.

We hear of a murderous outrage from Peshawur which was perpetrated on Sunday morning last in the compound of some officers of the 88th Regiment by one chowkedar on another. It appears that while the victim referred to was lying down in the verandah of the house committed to his care he was approached stealthily by his enemy from a neighbouring enclosure and fired at, at such close quarters that the rug in which he lay was actually set on fire. He has since expired and we believe that the ruffian who killed him and who makes no secret of his having done so has been seized.—*Indian Public Opinion.*

Thornton's Gazetteer is so much out of date that the Punjab Government, by direction of the Secretary of State, is taking measures for the preparation of a new Gazetteer. District officers have been called upon to submit a general account of each district together with separate accounts arranged in alphabetical order of the principal towns and places of note. We believe that in some districts it is intended to take photographs of the more important buildings. The reports when received will be compiled by an officier especially appointed. Whoever he may be we trust that he will avoid the loose spelling which so disfigures and impairs the usefulness of Thornton's Gazetteer. But a mere Gazetteer is not all that we require. A history of the Province is a desideratum, and we hope the Government will seize the present opportunity for its preparation. Among the officers of the Punjab who possess literary taste and ability for the work we may name Dr. T. H. Thornton, our late Editor Dr. Leitner, Mr. Lepel Griffin, C. S., Mr. T. W. H. Talbort, C. S., and Mr. J. Macauliffe, C. S.—*Id.*

MADRAS.

The Shevaroys.—We hear from the Shevaroys that "the threatened drought has been followed by six inches of steady rain that has sunk deep into the ground without any wash. Our prospects are, therefore, very encouraging as we shall have our usual rains before the end of March. The Borer does not seem to kill our trees, and an old hand here is of opinion that by high farming no sensible diminution of crop need be feared, but on badly worked slovenly estates the circulation of sap is insufficient for health in the coffee, and fatal results must follow bad farming. In practice English gardening is still enabling us to realize cent. per cent. profit even though we have the Borer."—*Madras Times, Feb. 8.*

The P. and O. steamer *Mooltan* from Suez arrived in the roads at 9 o'clock yesterday morning, having made the run from Galle in forty-six hours. She brought no Mail for Madras or Calcutta, and our efforts to obtain a stray copy of the *Home News* or *Overland Mail* of 10th January proved unavailing, as the only copies that were on board were transfered in passing to the outward bound steamer *Nubia*. Our Mails were to have left Suez the evening after the *Mooltan* left, and were to have been conveyed to Bombay by a Liverpool transport steamer of some 800 tons burthen. We have as yet no tidings of her arrival at Bombay, and shall not be surprised to find that the P. and O. steamer with the Mails of the 18th January arrives at Bombay before the transport steamer. The mail of the 18th is due at Bombay to-morrow, and about the end of next week we shall, no doubt, have the pleasure of receiving our despatches of this latter date, those of the 10th coming up at their leisure, an arrangement, which will not, we imagine, find much favor in public estimation.—*Athenæum, Feb. 8.*

The head-quarters and left wing H. M. 2-10th Regiment marched hence on the morning of the 5th instant en route to Secundrabad.—*Bangalore Herald, Feb. 8.*

The A. Battery 23rd Brigade Royal Artillery proceeded hence by rail on the evening of the 5th instant for embarkation to Burmah.—*Id.*

The whole of the troops in garrison were out this morning in review order to witness the presentation of the order of "British India" Second Class to Subadar Appo Bahadoor of the Sappers and Miners.—*Id.*

IMPRESSIONS OF A MADRAS OFFICIAL ON THE CONDITION OF ENGLAND.

From a private letter published in the Madras Times 27th December 1867.

I have tried to make some amends, for epistolary silence by sending you newspapers which will keep you informed on some of the most important under-currents of feeling and opinion here at home, weich you would not get from the *Times* or *respectable* papers. The *Times, Saturday Review, et id genus omne*, of course cannot be too loud in their contempt for all these popular currents, and that idot Beales; but these are the currents with which the ship of the State is beginning to drift, and they know it despite their clamour. You were right in your first appreciation of the Hyde Park row; unless those railings had gone down as they did, there would never have been another instalment of reform and extension of the suffrage, imperfect as it is. The Tory collapse was as sudden as the close of the Civil War in America after Sheridan's march. I have seen much of these popular organisations, and know many of the leaders. Beales is a very unassuming intelligent man, and a particular friend of Walpole's, with whom he was at College. Odgers and Mantle are rather violent, but know exactly what they want and mean. The late meetings at St. James's Hall under the presidency of Mr. Morley (one of the city millionaires) have been very satisfactory, but I fear you will see them poorly reported. It strikes one forcibly to find how little good the *working classes*—the mass of the people have derived from all the great and beneficial reforms of past years; not that the repeal of the corn-laws and of so many other imposts—of the paper-tax &c., &c. have not been of vast good, but they have only benefited the people indirectly, they have made *classes* enormously rich, and that is the present curse and defect of the country—that class-interests rule all Parliamentary action, and every class is represented, *except* the working classes; and no class, or interest, can get any notice or fair-play in England, unless it can make its influence felt in Parliament. This extension of the suffrage, which has frightened Cranborne and the Tories so, mild as it is, will do some good and be a lever for effecting more; and I hope to see working-men in Parliament, representing their class as none other can, and extorting further concessions and their rightful share in the Government. Notwithstanding the great authority of Suart Mill I am inclined to side with Brighton the point of the representation of minorities, and think it should be swept away, as it assuredly will be That bothering perplexity about compound householders must also be amended; it is telling most grievously upon poor householders in burdening them with the rates previously paid by the lords. An omnibus-driver told me only a day or two ago, as I sat by him that he had to pay 23 shillings rates which his landlord used to pay before he could vote; so the suffrage becomes in effect an additional tax, which was never contemplated.

Putting aside the present political disturbances there has not been so bad a time for very many years in England. The stagnation of all trade is frightful. You may go up the Thames and see dockyard after dockyard with nothing doing, nothing building—and there is no prospect of any revival till it is seen what will take place on the Continent in the spring; meanwhile the winter is before us; not much frost as yet, but what is worst, excessive raw damp cold. I never knew such gloomy weather at Christmas. Day after day of gray dreary foggy over cast skies, colder than frost, but yet without go enough to freeze. This is an evil prospect and already the distress is great throughout the East of London. The journeymen in all the principal trades—shoemaking, book-binding &c. are unable to get more than two days' work in the week, and no prospect of improvement. There is a "liberal" party in Parliament and out, a liberal Press, a talk of the spread of liberal opinion, and so forth; but to any one who for some years has been hearing of this from so far and then comes into the thick of it, the result is inexpressibly dreary, dismal, and disheartening. Oh! the dull heavy immoveable Philistinism obscurantism, ignorance, prejudice, and bigotry that beset one on all sides! and Oh the force of vested interests, especially Governmental? In Belgravia, Tyburnia, Wesbournia and the regions about the Regent's Park you will find street after street of swell people,—Government officials and the like,—receivers of taxations for the most part, not payers, who are quite contented with things as they are, and to receive their pay, and can't imagine why the people want any reform or change. Get amongst these people and hear them talk—especially in the clubs. You hear the moustichioed swells there go on—"that damned rascal Beales"—"should like to see all those damned reformers hung up to the lamps all along Oxford Street."—"Radical ass, damned incendiary fellow, quite impracticable you know"—"damn the people, what do they want? they're quite well enough off"—and so on. Ah me; it often makes me sick at heart. When one considers that most of these people represent the general opinion of the governing classes there seems little room for hope. Multitudes of good people, too run in the same groove. Quite innocently and quite ignorantly—said a lady to me the other day. "How dreadful to be a Liberal"—and she was a good kind creature—well educatad too after the fashion of women. What could one do but burst in silence?

In the religious sphere I doubt whether there is so much real progress as the clatter about free thought, freedom of enquiry, &c., would seem to indicate. All the results of criticism, enquiry, debate and discussion pass by the vast mass of people. Colenso is but a name to them, which they will however execrate to any extent. The results of freedom of thought are, I think, limited and precarious, and the power of the other side, especially of Dissent, is undiminished, if not increasing. Wherever a Liberal man favourable to freedom of thought shows himself, he is suppressed; any association for the same has endless difficulties thrown in its way, and is clipt and hampered on all sides. Many public men at one time stood by the Sunday League, J. S. Mill is now the only one who still speaks openly in the cause. I look with dread upon the armies of Dissent,—hopeless bigotry, ignorance and prejudice thence gather their greatest weight and influence—not diminishing, I fear. There is more liberality in the Church, but no real freedom of thought, any appearance of it any where is swiftly hooted down and the man marked. I doubt whether all the Court influence will ever make Stanley a bishop Kingsley and Maurice, though they have recanted the proclivities they once showed tha way, will never be forgiven, and they will never get promotion. The only places in London where a man may say the thing he will with absolute freedom are the South Place Chapel, by Finsbury Square, and Cleveland Hall. The Minister in the former, Mr. M. Conway an American, son of a Southern planter, stands in the pulpit of W. J. Fox and very worthily too. He lectures with transcendent ability and hearing him is "food" indeed. I cannot speak too highly of him. He occasionally has articles in the *Fortnightly Contemporary*, &c. If ever you come to London, find him out, and go to hear him. At South Place Chapel, Christ and the Bible are handled with all reverence—the highest where due—but with entire freedom at Cleveland Hall it is different, as you may guess, if you ever glance over the reports of the meetings in the *National Reformer*. There you may see the veteran oppossers of Christianity, the denouncers of all religion, the old champions of Atheism, men who like Paul, have seen the inside of prisons for their opinions, which they are always ready to defend and enforce. Many very interesting debates I have heard there, for the subject, as the Being of God—Has man a soul? the existence of Hell and future punishment, &c., is usually attacked by one of the free thought leaders, and defended by one from the opposite camp in alternate speeches of half an hour and ten minutes. Mrs. Law is, I can assure you, a very remarkable woman; of pleasing appearance, nothing masculine or repulsive, intellectual face, and admirable voice and delivery, rapid and distinct in speech, excellent language, ready, apt, full of point and illustration, and quick as lightning at retort and reply—she is a formidable antagonist. Mr. Bradlaugh the Iconoclast, is a tall young looking man, with square powerful brow and face, which is hairless and a strong ringing voice, very rapid and very distinct in speaking, an unhesitating rush of good language, often passing, when warmed, into passionate declamation, and a retort quick and fierce as a sword thrust—in short a very awkward platform antagonist. Listening to some of these discussions I was much struck with the difficulty of defending the ordinary Christian doctrines by argument or reason, aided by history and logic; and what a sure instinct that is which animates all Churches from the Pope to Spurgeon, to insist first and foremost, before and beyond everything else, upon belief, making that the central indispensable, and bidding all beware of reason; and how true was the warning that each man who receives it shall know of the doctrine whether it is of God—there is no other conclusion—no other argument, I feel well assured and all "Evidences" are written in vain. In all the debates I heard the Christian side was advocated by experienced men, often clergymen, particularly by editors of religious periodicals. There was Mr. Turpin, the Secretary to the Bible Defence Association, almost always present and taking part, and I was present at two discussions, in one of which Mr. Cowper, Editor of the *Christian Witness*, debated the doctrine of Hell and Future Punishments with Mrs. Law; and again when he argued with Iconoclast on the Existence of God; and on every occasion one could not help feeling that the Christian side had distinctly the worst of it. Mr. Cowper described himself as having been once a free-thinker but now for thirty years a believing Christian, from which latter state he had since derived all his hopes and all his joys. Taking this in connection with his literary status Iconoclast fairly argued that he might be taken as representing all that could be said on the Christian side, and dealt with him accordingly; but it was plain that so far as argument and logic went, Mr. Cowper was routed from point to point, and could only rest at last upon his personal conviction—which he repeated had been his unfailing joy and support for thirty years—a good argument for himself, but of course of no avail in a room like that.

I did not omit to go and see Ritualism in full blow at St. Albans, and elsewhere; it is very pretty but very foolish, and little better than Hinduism. I've lost patience with all the trash and nonsenese of the affair, and to see the crowds of people clothed and apparently in their right minds bowing, scraping, and crossing themselves, prostrating themselves too, is melancholy and too much. I would let the movement have its own way upon the principle of Gamaliel's advice to the Sanhedrin, but look upon it with disfavour and hostility on account of its distinct pretension to recover the old priestly ascendency, and its patronage of superstitious rubbish. These men often talk fair enough but woe worth the day if they become a real power; and the impudence with which they scoff at the Reformation I look upon as far more disgusting than the so called dishonesty of Colenso. The whole system too is utterly opposed to freedom of thought, and that is a sufficient condemnation. Though assuredly there has been progress and victories have been won that warning of Mill's often recurs—that we have no security that all may not be lost and the "extinct Satans" rise and triumph again the old brainless stupidities do live on so—yea, thrust better things from their stools, and look immoveable as ever. Well, I suppose the ocean moves yet beneath these dreary ice-bergs.

DREADFUL MURDER OF A EUROPEAN LADY.

Ootacamund, 5th February.

I remember reading somewhere in one of the London papers that the "season of murders had set in with its usual severity." It seems to have done so on the Neilgherries just now with a vengeance. You will have heard, of course, though I do not remember to have read it in your paper, that a little European girl aged eight was decoyed away into the jungles and brutally murdered at Wellington last week. The deed, I believe, is still wrapped in obscurity, although the appearance of the body suggests deeds from which the mind recoils in horror. I am sorry to have to tell you that another brutal murder on a European has now occurred in Ootacamund, and from all I hear, there seems little doubt that the poor lady who has fallen a victim, was murdered by one of her servants. Of course full particulars are not yet in the possession of the public, but it seems that one of the servants, the maty boy, going home yesterday (Tuesday, what is called here shandy day, *i. e.* market day) about 7 P. M. saw the ghorawallah coming out of the house with a lamp in one hand and a club in the other. Becoming alarmed at the unwonted appearance, he fled and gave information to the police. The police on arriving found the poor lady in her bed, and fancying she was asleep, attempted to awaken her but soon perceived she was dead and sent off at once for a doctor.

Dr. Furnell was soon at the house and found too surely that the poor woman was dead. It being by this time late, one or two o'clock in the morning, all further enquiry was postponed save that police were at once despatched in search of the missing ghorawallah.

This morning the Magistrate, Colonel Campbell with Drs. Donaldson and Furnell and some more gentlemen were on the spot early, and an enquiry at once gone into. They arrived at the conclusion, I am informed, that the poor lady was cruelly murdered by blows on the head, given with some blunt instrument such as a big stick or a rice pounder, and of course suspicion points strongly to the missing ghorawallah.

The lady was Mrs. McDougall, widow of the late General McDougall of the Bombay Army, and she lived in Woodend or Woodville, I am not quite sure which, one of the houses on the hill on the right hand side as you come in from Coonoor to Ooty.

No robbery or any other rascality seems to have attended the murder, and the impression seems to be that words having passed between the mistress and the servant, who was most probably drunk after the manner of Ootacamund servants on market day, he felled her in hot blood and killed her. I will let you know if more becomes discovered.

[From another Correspondent.]

Early this morning, 5th Feb., Ootacamund was thrown into an awful state of excitement by the report of a murder, said to have been committed last night on the person of a most respected widow lady of this place. On further enquiries I find the following to be as nearly the facts as possible. Yesterday was our shandy or market day, and it appears the unfortunate lady (widow of the late General McDougall, I believe of the Bombay Army) found her horse-keeper return drunk from market. It is supposed the unfortunate victim took him to task for his conduct, on which the horse keeper took up a rice pounder and felled her to the ground. This, it is supposed, took place in the cook-room. The horse-keeper, on seeing the prostrate form of his mistress, dragged her from the cook-room to the bed-room, took off her dress and placed her on her bed to lead people to believe she had died a peaceful end on her bed. The cook-room and approximate places show signs of all this, quantities of blood being about the place. In the bed-room, no signs of a struggle appear, nor is a box or anything touched, pointing out the fact that the deed was committed in the cook-room. Reports are abroad that the maty saw the horse-keeper come out of the house with the rice pounder in his hand. This fearful tragedy took place as early, it is supposed, as seven in the evening. The maty is in custody, the horse-keeper has absconded with his wife and child both of whom will, it is to be hoped, so delay his flight that he may be caught ere long.

One can scarcely believe it, but I have been informed that our worthy Doctor, who was at the spot with as little delay as possible, recommended the police authorities to telegraph to Coimbatore and send men to watch all the ghauts; but the reply he got was "we cannot do that without instructions from head-quarters. No funds to do it." The Doctor replied—"I will be responsible for the cost, also tom tom all over the place 50 rupees reward to any one who takes the horse-keeper; if I am let in heavily for it I am sure the community of Ooty will help me out." Such is the gup of the day.

The poor lady will be much missed by many of the residents here who even were not personally acquainted with her. She was most regular in her attendance at Church, and twice during the week was she to be seen going to her late husband's grave with flowers to decorate it and with her horse-keeper behind her with a water pot in his hand. She was also, almost every Tuesday, to be seen at the early morning vegetable market. People up here are all dreadfully shocked, but there is this consolation to the many lone ladies that live here that the thing does not seem to have been pre-meditated, nor does robbery, or anything worse, seem to have been the murderer's aim.

We shall see how the police will act in this the second European murder within ten miles of this place and within ten days.—*Madras Athenæum, February 8.*

Digitized with financial assistance from the Government of Maharashtra on 18 June, 2017

THE LATE BARON MAROCHETTI.

(*The Times, Jan.* 4.)

As if to establish the maxim that "genius is of no country," it is often very difficult to determine the nationality of men who have achieved distinction in letters or in arts. Baron Marochetti is claimed as a countryman by Italy, France, and England. He has been classed among French sculptors, and he was certainly French by his education, by his artistic taste, and personal character. He was born in 1805, politically a French citizen, inasmuch as his native place, Turin, together with all Piedmont and Liguria, Parma and Tuscany, constituted at the time so many Departments of the French Empire. He was by parentage and origin as well as by birth a Piedmontese, though upon the separation of the Sub-alpine territory from the French dominions in 1814 his father, who resided in Paris, as an advocate of the Court of Cassation, took out patents of French naturalization for himself and family. The education of the young sculptor was almost exlusively French, for he passed from the Lycee Napoleon to the studio of Bosio, another distinguished artist and founder of a family of artists in Paris, who is also described as a "French sculptor," although he was a native of Monaco at a time when that little Principality had not been claimed as a French fief. When young Marochetti had attained all the proficiency a cultivator of the Fine Arts could hope for in France he obeyed the instinct which draws all the lovers of the beautiful to that country where its worship was for centuries the business of life, and he made himself at home in Rome from his 17th to his 25th year. Even at Rome, however, his associates and fellow-labourers were the inmates and frequenters of the Villa Medici, on the Pincio, a sort of French *exclave* in the Papal dominions, and he remained much a stranger to the country whose wonders of art absorbed all his energies that up to very late years in his life he spoke Italian with difficulty and only with apparent reluctance. All this, however, was mere matter of habit and early training. At heart he entertained the strongest attachment to the land of his forefathers, and he followed the political vicissitudes which called it to new destinies with an intensity of feeling which was fully appreciated and acknowledged. Having gathered his first laurels by the exhibition of his early works in the French Academy, he revised his birthplace, and adorned it with that equestrian statue of Emmanuel Philibert which ranks among the highest of his productions, and which he presented as a gift to the city of Turin. The rare merit of this work and the liberality of the artist touched the heart of the King, Charles Albert of Sardinia, who rewarded the sculptor with a diploma of nobility, and, what was of far higher value, with a personal friendship which never failed Marochetti to the King's dying day. Marochetti's strikingly handsome presence, engaging address, and his consummate urbanity, blended with sterling frankness, fitted him wonderfully for the part of Court artist. At the Palace of the Tuileries throughout the reign of the Orleans dynasty the sculptor was as much at home as at Turin. With more than courtly affection, however, Marochetti followed the adverse no less than the prosperous fortunes of his Royal friends, and upon the downfall of Louis Philippe he cast in his lot with the exiled family and gave up in France a splendid position with no other prospect than that of beginning life anew in this country. From 1848 to the close of his career Marochetti became one of us. As Italy was to Marochetti a country, France a school, and England a home, so the sculptor, who had love and patriotism enough for the three lands, distributed the productions of his genius among them with almost impartial liberality. To Italy, besides the spirited bronze of Emmanuel Philibert in the Piazza San Carlo at Turin, he more lately gave the equestrian statue of Charles Albert, also in bronze, which now stands in the courtyard of the Palazzo Carignano, till lately the Lower House of the Italian Parliament. In France, some of the bas-reliefs of the Arc de Triomphe de l'Etoile, the Assumption, on the main altar of the Madeleine, the monument to Bellini in Pere La Chaise, the three statues of the Duke of Orleans, a statue of the Emperor, a monument to La Tour d'Auvergne at Carhaix will long keep Marochetti's memory alive. In England his Cœur de Lion has long been witching the world with noble horsemanship, from his first appearance at the gates of the Crystal Palace in Hyde Park to his installation at the doors of Westminster Palace. With this, which at once gave him his position in England, as the Emmanuel Philibert had done in Italy, Marochetti had reached that degree of excellence beyond which art becomes profession. The Queen's statue at Glasgow, the statue to Lord Clyde, the Cawnpore monument, the Crimean obelisk did not perhaps take from the artist's reputation; but they added nothing to it. It will be for posterity to judge whatever claims he may assert to rank among the men of genuine genius; we knew him laborious, painstaking, enthusiastic in his art; we see high finish, taste, spirit in his productions correctness and elegance of design, and mastery of execution. At the Hyde Park Exhibition there were German bronzes and Italian marbles which evinced, perhaps, higher artistic faculties than those to which we were indebted for our Cœur de Lion. Cœur de Lion was, however, a daring conception—grand, not merely big. There was something taking in the very ambition that aimed so high. Artists and critics carped not a little at horse and man; but the popular verdict was for it. The suffrage of the multitude will abide with it. One of the best of Marochetti's later bronzes is the fine statue of the late Duke of Wellington, which now adorns the principal entrance to the park of Strathfieldsaye. It is of heroic proportions, the attitude is easy but majestic, and the likeness is, as in all Marochetti's statues, admirable.

None of Marochetti's marbles exhibited in this country ever stood so high in public estimation as his best bronzes. Some of his statues, his Sappho, for instance, were visited with withering criticism by men who look upon themselves as competent judges. His busts, however, received full justice. It was not difficult to recognize the master's hand in the reproductions of female beauty appearing almost annually in the "cellar" of the Royal Academy. Whenever the "Bust of a Lady" was particularly stately, calm, soft, and graceful, people had little hesitation in fathering it upon Marochetti. In his professional capacity, as in his itimate intercourse, Marochetti bore the marks of the three nationalities to which he might with equal reason lay claim. He was an Italian in his love of art, a Frenchman in refinement and sociability, an Englishman in the strength of his attachments, in his frankness and fairness, in all those greater and lesser qualities that constitute a gentleman.

Marochetti was only 63 years old, and was till very lately in the enjoyment of excellent health. His death, which happened in Paris on Saturday last, has taken his friends by surprise. His son has been for several years in the Diplomatic service of the King of Italy.

THE VALUE OF COLONIAL LOYALTY.

(*The Pall Mall Gazette, Jan.* 15.)

It certainly is a strange thing to receive from the ends of the earth such accounts as were published in all the papers a day or two ago of the reception of the Duke of Edinburgh by the Australian colonies. It would be as ungracious to underrate the importance of such demonstrations as it would be silly to exaggerate it. It is important on many accounts, to form a fair estimate on the subject, and not to allow ourselves to be led away either by the temptation to be cynical or by the temptation to be flattered. The first question which naturally suggests itself is how far enthusiasm displayed about a Prince of the blood means enthusiasm for anything which is of any particular value to the United Kingdom in general. There is a wide difference between personal loyalty to the Queen and her family and a sympathy with Imperial objects. The very same people who cheered themselves hoarse to do honour to the Duke of Edinburgh might without the least inconsistency make equally vehement demonstrations of indignation against any legislation on the part of this country which they happened to dislike, or any policy which might involve them in risks which they did not wish to run. The Crown may form a golden link between the different members of the empire, but it is a very thin one, and would not bear much of a strain if any strain were to be put upon it. On the other hand, the Queen and the Queen's family are undoubtedly the most obvious and expressive symbols of the unity of the British empire, and after deducting the various percentages which must be taken off for toadyism, love of excitement, novelty, and the like, a large proportion of the enthusiasm expressed may be regarded as the genuine expression on the part of the Auutralian colonies of the good-will to a man who represented the Queen, who again represents the empire. It would be ungracious to doubt that the Australians are to this extent proud of being members of the British empire. That personal loyalty in these days either does go much farther than this, or that it is desirable that it should do so, are assertions which we leave to those who tell us that it is in the blood and in the race, and is an instinct which distinguishes Englishmen in all parts of the world, who worship the members of a certain family with as little of the admixture of reason as is present to the mind of the bee when he works his wax into hexagons, or to that of the dog when he turns round three times before he lies down to sleep. Those who think that the Queen and her sons are honoured by being turned into fetishes are not likely to be disturbed in that opinion by anything which we can say upon the subject.

Let us, then, return to the colonies, and consider what their real disinterested attachment to the empire, be the same greater or less in its amount is really worth. In the first place, it must be laid down as an axiom by every one who discusses such subjects that the great object of all rational policy on this subject is to provide for the time when all our chief colonies—Australia, New Zealand, the Cape, and Canada—will stand alone. It is far too late now, if, indeed, it would ever have been possible, to bind the whole empire together into one organic whole. Our Government is not framed with a view to such a result. No Pan-Anglican Parliament will ever meet, and it is difficult to imagine how such a body could act if it did assemble. The very best and highest result at which we can aim is that of a somewhat loosely connected confederation of virtually independent States spread over a considerable part of the world, which might live in strict alliance and permanent friendship, amongst which the British Isles might or might not retain some sort of more or less honorary political precedency. It would be no very difficult matter to arrange that the rights of citizenship might extend over the whole of such a confederation, so that the Englishman might find himself a natural-born citizen in Canada, and the Canadian at the Cape of Good Hope. It is possible, too, that such a body might be useful for purposes of mutual defence, though this would of course be a matter of greater difficulty, and it is certain at all events that it would afford a field for the employment of every form of English labour, intellectual or physical, of which it is altogether impossible to over-estimate the importance. This is the sort of prospect which lies before the British empire and which may probably be realized without any very considerable difficulty, and without calling for more than the commonest exercise of discretion and good sense. All the interests and all the feelings of the persons principally concerned in this prospect point towards such a result so decisively that displays on the part of the colonial population of extreme loyalty to the Duke of Edinburgh lose some of their importance. When the Queen enters an English town, and is enthusiastically received, the fact is really of comparatively little importance, because it merely testifies to what every one knew before. Something of the same sort is true about the colonies. Of course they are loyal in the present state of our relations; why should they not be? They have not got a single grievance, and all the important colonies know perfectly well that they could have whatever they please, independence included, for the asking. We are all driving in a comfortable carriage, drawn by fresh horses along an excellent road, in a direction as to which we are all agreed; and we should indeed be an ill-conditioned set if we did not treat each other with reasonable politeness. In a word, colonial loyalty does not go much beyond the natural expression of complacency at a state of things in which every one has his own way, and is doing just as he likes. It is all very pleasant, but it is nothing wonderful. The wonder would be if it were absent.

One of our contemporaries in observing upon the reception of the Duke of Edinburgh in Australia took occasion to ask whether, if the visit of a Royal Duke had such happy effects at the antipodes, it might not be equally beneficial on the other side of St. George's Channel—a suggestion not altogether unlike asking whether as a lucifer match is so useful when applied to an unlighted candle in a dark room, it might not prove equally convenient in a powder magazine. The Duke of Edinburgh's visit to Melbourne gave the people of Melbourne an opportunity of expressing their sentiments about him. If he went on a tour through the South of Ireland, he would give a similar opportunity to the population of the South of Ireland. Whether it would be wise to do so is a question on which we certainly have not the materials for expressing any opinion. We do not by any means intend to deny that it might be a very good thing for the Queen and her family to do a little in the way of flattering and coaxing the Irish. If they are so weak as to care for such things by all means let them have them. It is, or ought to be one of the advantages of keeping up a system of ornamental government that you can flatter gracefully, and not at an exorbitant price. Kings, princes, dukes, can no doubt do a very great deal, if they are so minded, towards the cheap defence of nations, but they very seldom are of much use in that way. Highly ornamental people surrounded by all sorts of venerable associations, and accustomed to be worshipped from their youth up, are a little apt to take themselves *au serieux*. They do not understand that they are flattered and coaxed themselves in order that in their turn they may flatter and coax other people. They do not see the matter at all in that light. They regard themselves more or less as superior beings, who are worshipped because they deserve it, and who, when they smile upon their inferiors, are conferring a real, important favour, and not flattering an amiable weakness. They really believe in stars and garters, and it is not very surprising that they should, considering how they are brought up. The result is that the public get wonderfully little flattery out of thoroughly well-established constitutional monarchies and aristocracies. The really adroit Royal flatterer is the parvenu who is not sure of his position and wants to found a dynasty. In the first place, such a man or woman has been brought into contact with people of low estate, and has had the opportunity of gauging their taste for flattery and knowing how it is to be satisfied; and in the second place, by having lived for years outside of the splendours of royalty and aristocracy, he is less disposed to worship them than a person born in the purple. He thus knows the importance of flattery and the right way of applying it. No legitimate king would ever have done so much or done it so artfully in that line as Napoleon I., and his nephew and his nephew's wife have shown in a score of ways how well they have laid to heart his example and the lessons which they themselves had opportunities of learning in their ealier days. For these reasons we do not think there is so much chance that the Irish will be flattered as they ought to be. What amount of good would come of flattering them it is difficult to say. There would probably be some good in it; for obvious as the object would be, nothing goes down like sweet oil, and there certainly are occasions on which it is a very useful prescription, especially to a fractious child. There are besides, many forms of flattery which combine the *utile* with the *dulce*. If a regiment of Irish guards all dressed in green embroidered with harps and shamrocks, dignified with a distinctive name, and mounted, say, on piebald horses, were to be embodied and entrusted with a share of the duties of the Household Brigade, we should get something more than a faithful regiment of brave soldiers. If one or more of the Royal Princes chose to lay out capital in Ireland as the Queen has at Balmoral, he would get something more than a good country house, and after all, so long as we have Kings and Princes and nobility at all it is highly desirable that, whether their blandishments are a cheap or a dear form of national defence, we should at all events get them *valeant quantum*.

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(*Incorporated by National Decrees of 7th and 8th March* 1848 *and by Imperial Decree of* 25*th July* 1854.)

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SUBSCRIBED CAPITAL £3,200,000.
PAID UP CAPITAL £2,400,000.
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9, Rampart Row, Bombay, 24th October 1867.

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" 1	do.	1s. 9½d.	do.
demand	....	1s. 9¼d.	do.
On Scotland	do.	1s. 9¼d.	do.
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On Paris	do.	1s. 9 3/8d.	do.
Circular Notes payable througnout Europe.		1s. 9 3/8d.	do.

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An Agency of the Corporation has been opened at Kurrachee, where Deposits are received on the same terms as at Bombay. The Agent also buys Bills on England and elsewhere, and grants Drafts on the Head Office and Branches of the Corporation.

Bombay, 7th February, 1868.

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INCORPORATED BY ROYAL CHARTER.
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3 do.	at 1s. 10 5/16d.	"
2 do.	at 1s. 10 1/4d.	"
1 do.	at 1s. 10 3/16d.	"
On Demand (Head Office)	at 1s. 10⅛d.	"

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Do. 6 do. 5 "
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The Bank receives Government and other Securities for safe custody free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.

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Bombay, 18th January, 1868. JAMES DOUGLAS, Agent.

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" 1 do.	1s. 10 1/16d.	"
On demand	1s. 10d.	"
On Scotland do. / On Ireland do. / Circular Notes for the use of Travellers on the Continent and to Europe Overland at 1 day's sight.	1s. 9 15/16d.	"

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Bombay, 5th February 1868.

NATIONAL BANK OF INDIA (LIMITED).

Established in Calcutta 1863, *and Incorporated under the English Companies Act of* 1862, 23*rd March* 1866.

AUTHORISED CAPITAL—TWO MILLIONS STERLING.

SUBSCRIBED CAPITAL ....£927,740.
PAID-UP CAPITAL ....£463,870.
RESERVE FUND ....£ 30,000.

Head Office—London.
Branches and Agencies.
Calcutta, Bombay, and Madras.
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The Bank grants Drafts on London, Calcutta, and Madras at the current rates of Exchange. It also negociates and collects Bills payable in those places. Instructions respecting Family Remittances are carefully attended to, and when requested, and the necessary particulars are furnished, the Bank will forward First Copy of the Bill direct to the parties in England.

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The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on customers' daily balances from Rs. 500 up to Rs. 50,000.

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The Bank receives Money, on Fixed Deposit, and allows Interest thereon as follows:—

On Deposits subject to 3 months' notice of withdrawal 3 per cent.
" 6 " " 5 "
" 12 " " 6 "

All Remittances should be made payable to the Manager National Bank of India (Limited), who will be glad to afford any further information respecting the Bank's terms of business.

By order of the Directors,
JAMES WINDRAM, Manager.

National Bank of India, Bombay, 18th November 1867.

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FOR SALE.—One sample 9-Horse Power Portable STEAM ENGINE, complete. Apply to 2, Rampart Row. TIMMIS WORMALD & Co.

FOR SALE, at the Office of this Paper—Price Rs. 4—Rules relating to the winding up of Joint Stock Companies, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

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Bombay, 12th February, 1868.

THE "TOMAHAWK."

A SATURDAY JOURNAL OF SATIRE. (*Illustrated.*)

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Lead Pipes.
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Extra fine Pekoe Congou.
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Salted Beef in Tierces and Barrel.
Do. Pork do. do. do.
Preserved Assorted Meat.
Egyptian Flour in Barrel.
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Pure Pale dry Sherry .... ,, 36 0 ,,
Very fine old Brandy .... ,, 40 0 ,,
Vieux Cognac .... ,, 30 0 ,,
Claret .... ,, 25 0 ,,
EDWARD BIGG & Co.

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Fort, November, 1867. BLACKWELL & Co.

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Clarets fine .... ,, 20 to Rs. 25
Fort, November, 1867. BLACKWELL & Co.

FOR SALE, at the Godowns of the undersigned, Messrs Thomas Dunkin & Sons' BRANDIES.
Champagne Cognac in 1 and 3 doz. cases, at Rs. 22 0 p. doz.
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Cognac ,, Do. ,, 16 ,,
Mr. Ayala Albrecht's Chateau D'AY Champagne,
Quarts, 1 doz. in each case..........Rs. 30 per case.
Pints, 2 do. do. .... ,, 32 ,,
RENNIE, SCOVELL & Co.

FOR SALE.—At the Godowns of the undersigned, Messrs. J. COCKBURN and CAMPBELL's (Edinburgh) well known Wines.
Fine Pale Sherry in 3 Doz. cases qts. Rs. 27 per Doz.
do. do. 29 ,,
Superior Port in 3 & 2 Doz. cases qts. Rs. 27 ,,
" " 2 ,, pts. 14 ,,
Old Tom Rs. 20 ,,
Brandy 1 ,, 32 ,,
Whiskey Rs. 15 per Dozen.
1st September 1865. EWART, LATHAM & Co.

FOR SALE, at the Godowns of the undersigned, the following WINES, shipped by Messrs. FREDERICK GIESLER & Co., London:—
CHAMPAGNE...Quarts in Cases of.......... 1 doz. each.
Do. ...Pints do. .... 2 ,,
MOSELLE ....Quarts do. .... 1 ,,
Do. ....Pints do. .... 2 ,,
HOCK..........(Hockheimer) Quarts. do. .... 1 ,,
Do..........(Marcobrunner) Qts. do... 1 ,,
EAU DE COLOGNE .... 6 Bottles in a Box
ALSO,
Shipped by Messrs. Block, Grey, and Block.
SUPERIOR LAROSE CLARET in cases of 1 doz. each
Do. ....(St. Julien) .... 1 ,,
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		Per dozen.		
CLARET.	Medoc	Rs. 7-8	Pints.	
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	St. Laurent	,, 18 ,,	,,	
	Chateau Beltasse	,, 0 ,,	,,	
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From C. A. Kupferberg Mayence.				
SPARKLING MOSELLE	SCHWARZBERG	,, 30 ,,	,,	
	...	,, 16 ,,	Pints.	
	IMPERIAL	,, 32 ,,	Quarts.	
	...	,, 17 ,,	Pints.	
	DIE PERLE DES RHEINS	,, 35 ,,	Quarts	
	MOSELLE	,, 24 ,,	,,	
	...	,, 13 ,,	Pints.	
	JOHANNISBERG	,, 33 ,,	Quarts.	
	...	,, 17-8	Pints.	

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WINES, BEER, AND SPIRITS.
SPIRITS.
Brandy—three brands.
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Sherry—Five marks.
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Ale—Bass' Allsopp, and Tennants.
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For sale at the Godowns 4 Meadow Street.
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Champagne..........	do.	,,	24
Champagne	do.	,,	18
Superfine Champagne	B. E. Perrier......	,,	30
Aux Armes de Reims...	Gurt Gibert... ...	,,	24
Do.	do.	Pints	25
Aux 2 Ecussons	do.	Quarts	28
Aux Medailles	do.	,,	31
SPARKLING HOCK AND MOSELLE			
Sparkling Schwarrhsfberg	Ja. F. Kehrmann	Quarts	34
do. Hock..........	do.	,,	22
do. Moselle Muscatel...	do.	,,	23
do. Moselle No. 2	T. Newhouse	,,	30
do. Moselle No. 2	do.	Pints	31
do. Moselle No. 1	do.	Quarts	22
do. Moselle No. 1	do.	Pints	22
STILL HOCK.			
Still Hock..........	Gebr. Schmits......	Quarts	17
do.	do.	,,	15
Laubeuheimer......	G. M. Palestmanson.	,,	15
Liebfranenmilch......	do.	,,	20
Boxbentel Steinmein...	do.	,,	20
Queen Victoria Vineyard.	do.	,,	48
do. do.	do.	,,	54
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St. Julien Medoc......	Van Overzee & Co..	Quarts	9
St. Esthephe Medoc...	H. Hernozant & Co.	,,	12
St. Emillon..........	do.	,,	9
Chateau Belleone......	do.	,,	13
Chateau Leoville......	do.	,,	19
Chateau Larose... ...	do.	,,	24
Chateau de Frauds	H. and C. Balaresque...	,,	19
SUNDRY WINES AND BRANDIES.			
Sherry No. 2	T. Newhouse......	Quarts	18
do. ,, 3	do.	,,	22
do. ,, 4	do.	,,	26
Port Wine ,, 1	do.	,,	18
do. ,, 2	do.	,,	22
do. ,, 3	do.	,,	28
Ginger Wine	do.	,,	17
Old Jamaica Rum	do.	,,	20
Champagne Cognac	H. and C. Balaresque...	,,	22
Bonekamp of Maagbitter	24	Pints	20
do. do.	48	,,	20
Brandy	H. Hileclot & Co.		22
do.	do.		20

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Scrofula, Eruptions of the Face, Boils, Glandular Affections, Scorbutic Spots, Gout, Rheumatic Pains, Acidity of the Stomach, and all Skin Diseases are removed or ameliorated by taking

WATTS'S ALKALINE COMPOUND OF SARSAPARILLA.

This invaluable preparation not only gives tone to the system, but purifies the blood, exhilarates the spirits, and strengthens the constitution. This solution being a concentrated article, and prepared by steam, is more efficacious, and cheaper, than those medicines generally sold as Sarsaparillas.

During the last 30 *years it has been strongly recommended by the Medical Profession.*

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Prize Medal Exhibition, 1862.—*Class* 26.

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Ink for Newspapers, Machine or Press, per lb....	...	1s, 3d., 1s. 6d.
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,, for superior Book-work	...	3s., 4s.
,, for Woodcuts, per lb.	...	5s., 7s. 6d.
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Copper-plate Ink, per lb.	...	3s., 4s.
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Messrs. PARSONS, FLETCHER, and Co., having directed their attention to the improvement of their finer Inks, flatter themselves that for ease in working, clearness of impression, depth of colour, and brilliancy of effect they are now unrivalled. Their Inks for Common Work are also very superior in quality, and can be made suitable for every variety of climate.

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After attentive examination of the various methods of water filtration, and of all publications of authority upon the subject, they have finally adopted (as by far the most efficient purifiers), and for a considerable time past, used, the PATENT MOULDED CARBON FILTERS; respecting which they have the pleasure to append an extract from the report of Dr. Hassall:—

"From the foregoing experiments it appears that these Filters of compressed charcoal, possess the power of removing sulphuretted hydrogen, and other offensive and deleterious gases from impure water; that they are also capable of abstracting to a greater or less extent a variety of *soluble organic and inorganic substances held dissolved in water*; lastly, their mechanical action is very efficient. The Patent Carbon Filters, therefore possess important chemical and mechanical properties. Altogether I regard them as "the most valuable and efficient Filters as yet constructed."

(Signed) ARTHUR HILL HASSALL, M. D., Author of Food and its Adulteration, the water Supply of the Metropolis, &c. &c."

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Two table spoonfuls of any of these Syrups with a bottle of Soda, Potash, or Seltzer Water added, forms a most palatable and wholesome drink:—

Strawberry	Syrup	Assorted per doz. Rs. 15.	1 4 to 1
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Pine Apple	do.		
Ginger	do.		
Raspberry	do.		
Red Currant	do.		
Lemon	do.		
Raspberry Vinegar, &c.			

N. B.—AERATED WATERS when received should be at once unpacked and the bottles laid on their sides, *to ensure the liquid to the Corks*, with a layer of dry straw between. If this necessary precaution be not attended to, the contents are liable to leakage and deterioration.

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By each Overland Steamer.

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&c. &c.	&c.

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(*Extractum Carnis.*)

Prepared strictly according to the instructions of Baron Liebig from FRESH ENGLISH MEAT, and entirely free from the offensive flavour (so repulsive to delicate appetites), common to many of the Extracts prepared from foreign Meat.

This Extract, agreeable to the most fastidious palates, and easily assimilated by the weakest stomach, is beyond all question the most valuable dietitic restorative hitherto introduced.

(The public are recommended to the use of this particular preparation, as there are sold many others whose effect will but disappoint the purchaser.)

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A large assortment of these useful articles, in Mahogany, Oak, Solid Leather, and Japanned Tin, of the most useful and portable patterns,—the result of long experience of the requirements of travellers and up-country residents—suitable for individual, family, or Medical Practitioners' use.

PATENT MEDICINES OF ALL DESCRIPTIONS.

PHOTOGRAPHIC APPARATUS AND CHEMICALS,

SPECTACLES, AND EYE GLASSES,
Cataract,—Concave,—Convex,—Coloured,—Railway, &c., &c.,

SURGICAL APPLIANCES AND INSTRUMENTS.
The stock of Surgical and Medical Appliances kept on hand is by far the most extensive in the Presidency, and continually renewed from England.

DISINFECTANTS OF EVERY DESCRIPTION.
(TREACHER & Co., Limited, are the *Sole Agents in Western India* for MacDougal's valuable Carbolic Acid Disinfectants).

NOTICES.

PESTONJEE EDULJEE SHROFF.—Livery Stables, Calbadevee Road, opposite the Nuthoo Hibram.

P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Broughams, or Carriages, with either one horse or a pair.—Carges moderate. Terms cash in advance.

ROYAL HOTEL, FORT.—CLARENDON FAMILY HOTEL, BYCULLA.—The Proprietors of the above old establishments have much pleasure in stating that they have recently made extensive alterations, and prepared to accommodate families at all times at moderate charges. Carriages to be had at landing passing.

DINNEFORD'S FLUID MAGNESIA.—THE best remedy for Acidity of the STOMACH, HEARTBURN, HEADACHE, GOUT, and INDIGESTION; and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for *regular* use in Warm Climates.

DINNEFORD & Co., Chemists, London, and of Druggists and Storekeepers throughout the world.

N. B. ASK for DINNEFORD'S MAGNESIA.

IMPORTANT REDUCTION IN THE PRICES OF THE GOSPEL OAK GALVANISED IRON.—(CORRUGATED SHEETS).—In consequence of an extension of the Works and a great economy in cost of production, a *very important reduction* of price, dating from 1st March 1867, is made, and this favourite Brand will now be found to compete on more equal terms of price with the commoner qualities in the market. Established in 1842, and is the oldest manufacture of Galvanised Iron in England. Obtained the *only* Prize Medal in the Trade at the Great Exhibition of 1862.

Gospel Oak Offices,
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NOW READY, FULL CLOTH EXTRA.—Cash Rs. 20; Credit Rs. 23; Postage and forward 2 Rs. extra. The CODE OF CIVIL PROCEDURE, being Act VIII of 1859, and the Acts Amending it; with notes of cases decided upon the different sections by the Courts at Calcutta, Madras, Bombay, and Agra; the Acts and Charters establishing the High Courts at Calcutta, Madras, Bombay, and Agra; the rules of practice of the Court at Calcutta, and rules as to appeals to the Privy Council; an account of the Civil Courts in different parts of India; the Small Cause Courts in the Mofussil and in the Presidency Towns; the Act of Limitation, and the Stamp Acts.

By L. P. DELVES BROUGHTON, of Lincoln's Inn, Barrister, High Court, Calcutta. Wyman Bros, Publishers, Hare Street, Calcutta.

FRAUD.

On the 27th June, 1866, MOTEEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS of Messrs. CROSSE & BLACKWELL, London, and was sentenced by Mr. Justice Phear to

TWO YEARS RIGOROUS IMPRISONMENT

And on the 30th of the same month, for SELLING SPURIOUS ARTICLES bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah, to

TWO YEARS RIGOROUS IMPRISONMENT.

CAUTION.—Any one SELLING SPURIOUS OILMEN'S STORES, under Crosse & Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully before taking delivery of them. The GENUINE Manufactures of Messrs. Crosse & Blackwell in may be had from EVERY RESPECTABLE DEALER India.

TRAVELLING CLOCKS.—A very complete assortment of the above just received.
FAVRE LEUBA & Co.,

JET ORNAMENTS.—A well selected and varied collection of Jet and Tortoise Shell Ornaments just unpacked. FAVRE, LEUBA & Co.,

STEREOSCOPICAL VIEWS.—Views of the Paris Exhibition, black, coloured and transparent, Marines, changing and animated groups. Views for Albums.
FAVRE, LEUBA & Co,

JEWELLERY.—A new and beautiful assortment of English, French and German Jewellery.
FAVRE, LEUBA & Co.

WATCHES.—Gold and Silver Watches for Ladies' and Gentlemen, simple and complicated, warranted and expressly adapted for the Indian climate.
FAVRE, LEUBA & Co.

MUSICAL BOXES of all descriptions, playing English, Irish and Scotch Tunes.
FAVRE LEUBA & Co.

MESSRS. FAVRE, LEUBA & Co., beg to notify that they have received their fresh Stock of Jewellery, Watches and Clocks. Also a great variety of fancy and useful articles from France and Germany suitable for presents, &c. &c.,

WATCHES, CLOCKS, JEWELLERY and MUSICAL BOXES carefully repaired.

FAVRE LEUBA & Co.
BOMBAY AND LOCLE SWITZERLAND.
WATCHMAKERS, JEWELLERS, ENGRAVERS AND OPTICIANS.

Prize Medals obtained at the International Exhibition of London, Paris, New-York, Berne (Switzerland) and Oporto (Pugal.)

REMINGTON'S BUILDING, ELPHINSTONE CIRCLE

CHINA TRADERS' INSURANCE COMPANY (LIMITED).—*Capital*—One Million Dollars, divided into 200 Shares at $5,000 each.

The undersigned, having been appointed Agents of the above Company, are prepared to accept Risks and issue Policies on shipments to China and Japan, &c.

EWART, LATHAM & Co., Agents.

IMPERIAL FIRE ASSURANCE COMPANY.—LONDON.—POLICIES OF INSURANCE against Fire upon Houses and other Buildings, Household Furniture, Goods, Wares, and Merchandise, continue to be issued on behalf of the above Company by the undersigned

THE LONDON, ASIATIC & AMERICAN Co. LD.,
1st January 1866. Agents

LIFE ASSURANCE.

POLICIES INDISPUTABLE—NOT LIABLE TO FORFEITURE.

THE EUROPEAN ASSURANCE SOCIETY is prepared to grant Policies as above, at ordinary and moderate rates of Premium, on approved Lives.

Forms of Proposal and every information to be had at the Society's Offices.

J. L. NAPIER HAY,
Secretary in India.
Elphinstone Circle, Bombay, 6th February 1868.

ROYAL INSURANCE COMPANY.—Capital £2,000,000 sterling Funds in hand exceed £1,000,000.

FIRE BRANCH.

		£	s.	d.
Fire premiums 1862	....	300,690	15	11
Do. 1863	....	341,668	3	2
Do. 1864	....	406,403	13	10
Showing an increase over 1863 of......		64,735	10	8

Policies covering risks on Merchandise and Buildings in Bombay continue to be granted by the above Company through their Agents. DETACHED BUNGALOWS AND HOUSEHOLD FURNITURE insured on very favourable terms.

LIFE BRANCH.

		£	s.	d.
Life Premiums for 1860	....	73,150	18	6
Do. 1862	....	105,703	1	11
Do. 1864	....	152,159	2	0

The undersigned, under instructions from the Head Office, are prepared to receive Proposals for Life Assurance with the above Company from Residens in India, and will be happy to afford every information regarding Rates of Premium, Participation in Profits, &c., to intending applicants for Insurance.

CAMPBELL, MITCHELL & Co.,
Agents, Royal Insurance Company.
Bombay, 16th September 1864.

THE QUEEN INSURANCE COMPANY.—FIRE AND LIFE—HEAD OFFICE, QUEEN INSURANCE BUILDINGS, LIVERPOOL.

CAPITAL—£2,000,000 (Two Millions)

TRUSTEES.—Thomas Edwards Moss, Esq., Christopher Bushell, Esq., and Edward Heath, Esq.

DIRECTORS.

Chairman—Bernard Hall, Esq.
Deputy Chairmen—William Hind, Esq., Patrick Hunter, Esq.

John Bateson, Esq.	William Hickman, Esq.
John Bingham, Esq.	George B. Kerferd, Esq.
William Bottomley, Esq.	Peter Maxwell, Esq.
T. Ridgway Bridson, Esq.	Peter M'Lagan, Esq.
Alfred H. Cowie, Esq.	John T. Pagan, Esq.
Robert C. Crosbie, Esq.	John Sharp, Esq.
Henry Duckworth, Esq.	J. B. Thomson, Esq.
Andrew Galbraith, Esq.	C. J. Thomas, Esq.
William Forbes, Esq.	H. C. Tunnicliffe, Esq.
Charlton R. Hall, Esq.	Rogers Waterhouse, Esq.

ACTUARY AND GENERAL MANAGER.—J. Moncrieff Wilson, Esq.
SUB-MANAGER—Thomas Walton Thomson.
BANKERS—The Liverpool Commercial Bank. The National Provincial Bank of England.
AUDITORS—Messrs. Harmood Banner & Son, Accountants.
PHYSICIANS—James Turnbull, M. D. Liverpool; J. E. Pollock, M. D., London; F. S. Stedman, M. D., Bombay.

The rates of Premium for Fire and Life Insurances will be found as moderate as those of other First Class Offices Policies are issued under the Life branch of this Company recently established in Bombay, on Civil lives and Military lives in Civil employ.

The following are some of the advantages obtained by those who assure with this Company.

I. Proposals accepted and Policies issued by the Agents in Bombay, without reference to the Chief Office, within certain limitation.

II. Non forfeiture of Policies by the issue of free paid-up Policies.

If a person, after having been assured for three years under the ordinary whole Life scale, at any age up to and inclusive of forty-five, should wish to discontinue paying his premiums, the Directors will issue a Policy for the amount of premiums paid, together with any Bonus that may have been added, and free from any further payment whatever. This feature secures not only a provision in the event of premature death, but a remedy,—*long desired*,—should the payment of the premium become an inconvenience.

III. Policies indisputable after being five years in force.

All ordinary Queen Policies without exception, on which the age of the assured has been admitted, will at the end of five years from their date, be absolutely indisputable, the only condition being the punctual payment of the premiums with any extra premium that may be exigible for foreign residence.

IV. New and Extensive Travelling License to Policy Holders.

Persons assured with the Company, under the Indian Table, are permitted, in time of peace without license or additional premium, to proceed to, and reside in, any part of the World, except the West Coast of Africa.

For further information and particulars and for prospectuses, &c., regarding Fire and Life Insurances apply to

LAURENCE & Co.,
Bombay, 1st Jan. 1868. Agents in Bombay.

INSURANCES.

THE LANCASHIRE INSURANCE COMPANY.—The undersigned continue to grant Policies of Insurance against Fire upon Buildings, and their contents in Bombay.

They are now prepared to issue Policies for terms longer than one year, charging for the extra period the proportionate part of the year's premium.

LYON BROTHERS & Co.

SUN FIRE OFFICE.—ESTABLISHED 1710—The undersigned grant INSURANCE against loss by FIRE on BUILDINGS and their CONTENTS, in BOMBAY and in the MOFUSSIL at current rates; also on SHIPS in HARBOUR.

The rate on DWELLINGS in the SUBURBS of BOMBAY, and in the MOFUSSIL, has lately been considerably reduced.

Policies may be opened for longer periods than a year (as 13, 14, 15 months, &c.,) at rates proportionate to hose for annual Policies.

PEEL, CASSELS & Co., Agents.

ALLIANCE BRITISH AND FOREIGN LIFE AND FIRE ASSURANCE COMPANY.

CAPITAL—FIVE MILLIONS STERLING.
Bombay Agency established 40 years.
President.
Sir Moses Montefiore, Bart., F.R.S.
Directors.

James Alexander, Esq.	James Helme, Esq.
Charles J. Barnett, Esq.	Sampson Lucas, Esq.
George H. Barnett, Esq.	Elliot Macnaghten, Esq.
Benjamin Cohen, Esq.	Thomas Masterman, Esq.
James Fletcher, Esq.	J. M. Montefiore, Esq.
William Gladstone, Esq.	Sir A. de Rothschild.
George J. Goschen, Esq., M.P.	Baron L. N. de Rothschild, M.P.
Samuel Gurney, Esq., M. P.	Thomas Charles Smith, Esq.

This Company offers to the Public the advantages of *complete security, prompt and liberal settlement of losses, and low rates of premium.*

Fire risks accepted and Policies issued by
REMINGTON & Co., Agents for Bombay.

THE STANDARD LIFE ASSURANCE COMPANY.

Established 1825.
With which is now united
THE COLONIAL LIFE ASSURANCE COMPANY.
COLONIAL AND FOREIGN ASSURANCES.

An Amalgamation having been formed between the STANDARD LIFE ASSURANCE COMPANY and the COLONIAL LIFE ASSURANCE COMPANY, the business of the United Companies will henceforth be conducted under the title of the STANDARD LIFE ASSURANCE COMPANY.

The Annual Revenue of the Standard Company is now upwards of £650,000, and the Accumulated Funds amount to upwards of £3,500,000 Sterling. The New Business transacted during the past year amounted to the large sum of £1,375,000 Sterling, the corresponding Premiums amounting to £45,337 per annum.

MODERATE RATES charged for residence in the Colonies, India, and other places abroad.

LOCAL BOARDS AND AGENCIES in India and in all the British Colonies, where every facility will be afforded in the transaction of business, and where Premiums may be received and Claims paid.

Immediate reduction of Premium on return to Europe, or other temperate climate, without Medical Certificate.

PROFITS divided every five years.

The New Colonial and foreign Prospectus may be had on application at the Chief Offices of the Company, or to the Agents at home or abroad.

WILL. THOS. THOMSON,
Manager and Actuary.
D. CLUNIE GREGOR,
Colonial and Foreign Secretary.

Bombay Board.
L. ACLAND, Esq.
H. SOMERVILLE, Esq.
W. NIXON, Esq.
A. E. ASHLEY, Esq.

Agents at Bombay.
THE LONDON, ASIATIC, AND AMERICAN COMPANY (Ld)
1st October 1867.

TO IMPORTERS AND MERCHANTS.

G. L. DE SAN & EM. DIETZ, Commission Merchants, Brussels, Belgium, Supply IRON, IRONWORK, and MACHINERY, WIRE, NAILS, ZINC, WINDOW GLASS, GLASSWARE, CANDLES, PRINTING PAPER, and all articles of Belgium Manufacture

Orders, accompanied by a remittance for approximate value, promptly executed, and every information furnished upon application. All articles, except Window Glass quoted f. o. b. in the Thames.

BISHOP'S GRANULAR EFFERVESCENT CITRATE OF MAGNESIA.—Introduced and prepared by ALFRED BISHOP, Manufacturing Chemist, 17 & 18, Speck's Fields, Mile end New Town, London. This perfectly white and delicately clean granulated preparation posseses remarkable effervescent qualities which far surpasses the ordinary Seidlitz Powder in its *cooling, refreshing*, and *mild aparient* properties, as well as in its flavour as a *Saline* draught. It is particularly well adapted for women and young children, on account of its most agreeable flavour and mild effect.

N. B.—The genuine has the name BISHOP upon the Bottle, also the Name and Trade Mark upon the Label, and is sold in convenient sizes, and secured in so perfect a manner that it may be shipped with safety to any part of the world.

Manufacturer also of Granulated and Effervescent Carbonate of Iron, Citrate of Iron, Citrate of Quinine, Citrate of Quinine and Iron, Carbonate of Lithia in Tubes, Citrate of Lithia, Vichy Salt, Seidlitz Mixture, and all other Granulated Preparations.

IN CHANCERY.—CAUTION.—BISHOP'S GRANULAR EFFERVESCENT CITRATE OF MAGNESIA.—Mr. Bishop, having discovered that the Label which he has used for the last five years was being imitated, recently applied to the COURT OF CHANCERY for an INJUNCTION to restrain such imitation. The Injunction was immediately granted, and the Defendant was ordered to pay all Mr. Bishop's Costs and destroy the Lables complained of.

Also BISHOP'S NEW REMEDY FOR SEA SICKNESS should be in the hands of every person travelling by sea.

TREACHER & Co., Agents, for Western India.

SALES BY AUCTION.

G. B. GLADDING.

On WEDNESDAY, the 19th day of February, at 11 o'clock in the afternoon, G. B. GLADDING will sell by Public Auction, in the office of the Sheriff of Bombay, and by his order, Oilmanstores, Wines and Spirits, 3 Guns by Reilly, of Oxford Street, Sulphuric Acids, Chlorodine, Chimnies, Furniture, Slates for Billiard Tables, Colza Oil, Turpentine, Lithographic Press, &c. &c.

The following property will be sold by G. B. GLADDING by order of the Sheriff of Bombay on the dates specified:—

LOT. No. 1.
On WEDNESDAY, the 11th day of March next, at 3 o'clock in the afternoon, situate, and being No. 16, Khand Bazar, otherwise called Cazee Syed Street, outside the Fort Walls of Bombay.

LOT No. 2.
On WEDNESDAY, the 11th day of March next, at half-past 3 o'clock in the afternoon, a Dwelling-house and Stable at Bengallee Poora Street, outside the Fort, assessed under No. 3.

LOT No. 3.
On WEDNESDAY, the 11th day of March next, at 4 o'clock in the afternoon, one Rope Walk, situate at Nagpada or Obelisk Road No. 1.

LOT. No. 4.
On WEDNESDAY, the 11th day of March next, at 4 o'clock in the afternoon, one Rope Walk, situate at Nagpada or Obelisk Road No. 53.

LOT No. 5.
On THURSDAY, the 12th day of March next, at 4 o'clock in the afternoon, the property vested in the said Dyal Jairaz as Mortgagee, one house 169 at Mandavie Bunder, outside the Fort Walls of Bombay, mortgaged by Nensee Damjee.

LOT No. 6.
On THURSDAY, the 12th day of March next, at 4 o'clock in the afternoon, the property vested in Dyal Jairaz as Mortgagee, one House 170 at Mandavie Bunder, outside the Fort Walls of Bombay, mortgaged by Nensee Damjee.

FOR SALE ON COMMISSION.

Fowling Piece, Double Steel Barrel, Breech Loading. Central Fire, by J. & W. Tolly, 50 Everlasting Cartridges, 550 Eley's Cases and 3,000 Wads—price for kit Rs. 450,
Bombay, 15th February, 1868 G. B. GLADDING.

CRAWFORD & Co., 3, Marine Street, Bombay

USUAL AUCTION SALE.

On MONDAY, the 17th instant, Messrs. CRAWFORD & Co. will sell by Public Auction, at their Rooms, the following:—

8 Bales Grey Shirtings.
6 ,, ,, Madapollams.
4 ,, ,, Jacconets.
9 ,, ,, T. Cloths.
5 Cases Grey and White Dhoties.
6 ,, Cotton Handkerchiefs.
3 ,, Silk and Cotton Sarries.
2 ,, T. Red Chintz.
2 ,, Ghatty Sarries.
4 ,, double extra assorted Perfumes, in glass.

A few dozens superior Wideawakes, Tourists, Grey, Quebecs, Brighton and Cambridge Hats.

An assortment of Gold and Silver Trichinopoly Jewellery, consisting of Brooches, Earrings, and Bracelets.

On account of the first purchasers, Joomuckram Echaram and Hurgovan Vujeram:—
8 Bales Mock Water Twist 30.
7 ,, do. do. 30.

AT 2 P. M.
A light and serviceable Self-driving Phaeton.
Ditto Buggy.
Ditto Palanquin Shigram.

SALE OF BRASS SHEETS AND WIRE.

On MONDAY, the 17th instant, at 2 P. M., Messrs. CRAWFORD & Co. will sell by Public Auction, at their Rooms, on account of whom it may concern, the undermentioned Packages of Brass Sheets and Wire:—

D ¼.—4 Cases Brass Sheets.	Landed ex "Jessie
R 5/14.—10 Casks Brass Wire.	Gilbert."
14/17.—4 Cases Brass Sheets.	Landed ex "Nelson."
" 18/27—10 Casks ,, Wire.	
T ¼.—4 Cases Brass Sheets.	Landed ex "Royal
P 5/14—10 Casks ,, Wire.	Standard."
L D 30/42.—13 Casks Brass Wire, landed ex "Roodee."	

TO CONTRACTORS, BUILDERS, &c.

To be sold at the Metal Mart Boree Bunder, on TUESDAY, the 18th instant, at 1 o'clock, by Messrs CRAWFORD and Co., a quantity of surplus Stores, consisting of Steel and Iron in short lengths, Chain Files, Hammers, Weights, Tools, and general Ironmongery. On view the morning of sale.

FOR PRIVATE SALE.

UNEXCEPTIONABLE DOG CART, BY KING & Co. LONG ACRE, LONDON.

Cost laid down in Bombay Rs. 900, to be sold for Rs. 500 cash. Can be seen at the Rooms of the undersigned.

HILL TEAS.—From the Deyra Doon Tea Company in tins of 2 and 5 lbs. each, Rs. 3-8 and Rs. 8 each.

GOLDEN SHERRY.—A sound safe Wine at Rs. 16 per dozen. Parties wishing to sample same may have a bottle for Rs. 1/8.

CLARET.—A light breakfast Wine, Rs. 9 per dozen, to close a shipment.

Bombay, 15th February, 1868. CRAWFORD & Co.

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